

Mutual Agreement Procedure Statistics per jurisdiction

## **United States**

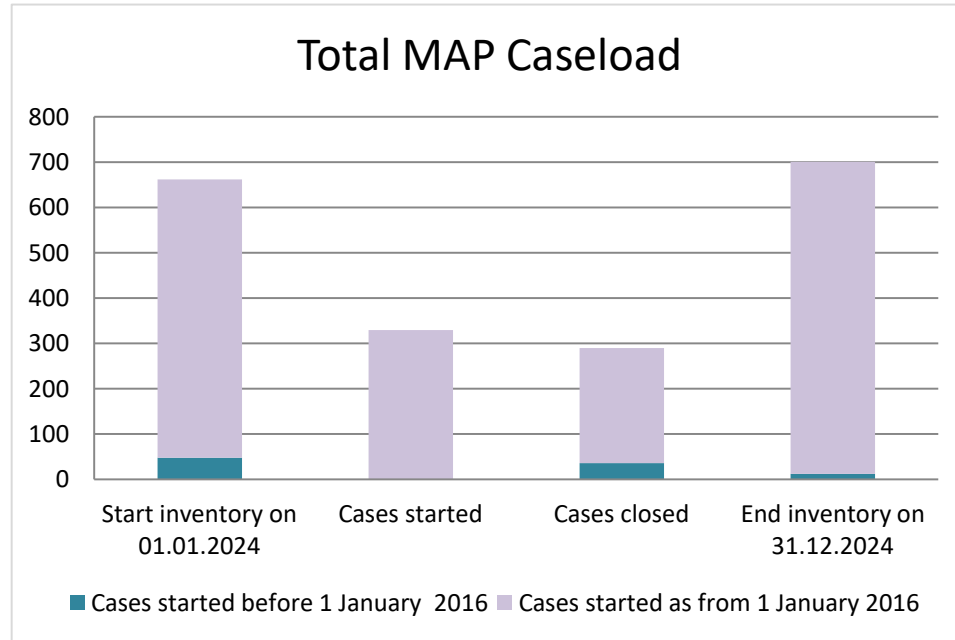
2006-2015 (pre-MAP Statistics Reporting Framework)  
and 2016-2024 (post-MAP Statistics Reporting  
Framework)

2023-2024 APA Statistics



## United States

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	10	0	4	6
Other cases	38	0	32	6

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	397	145	163	379
Other cases	217	184	91	310

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	146.76
Other cases	148.89

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

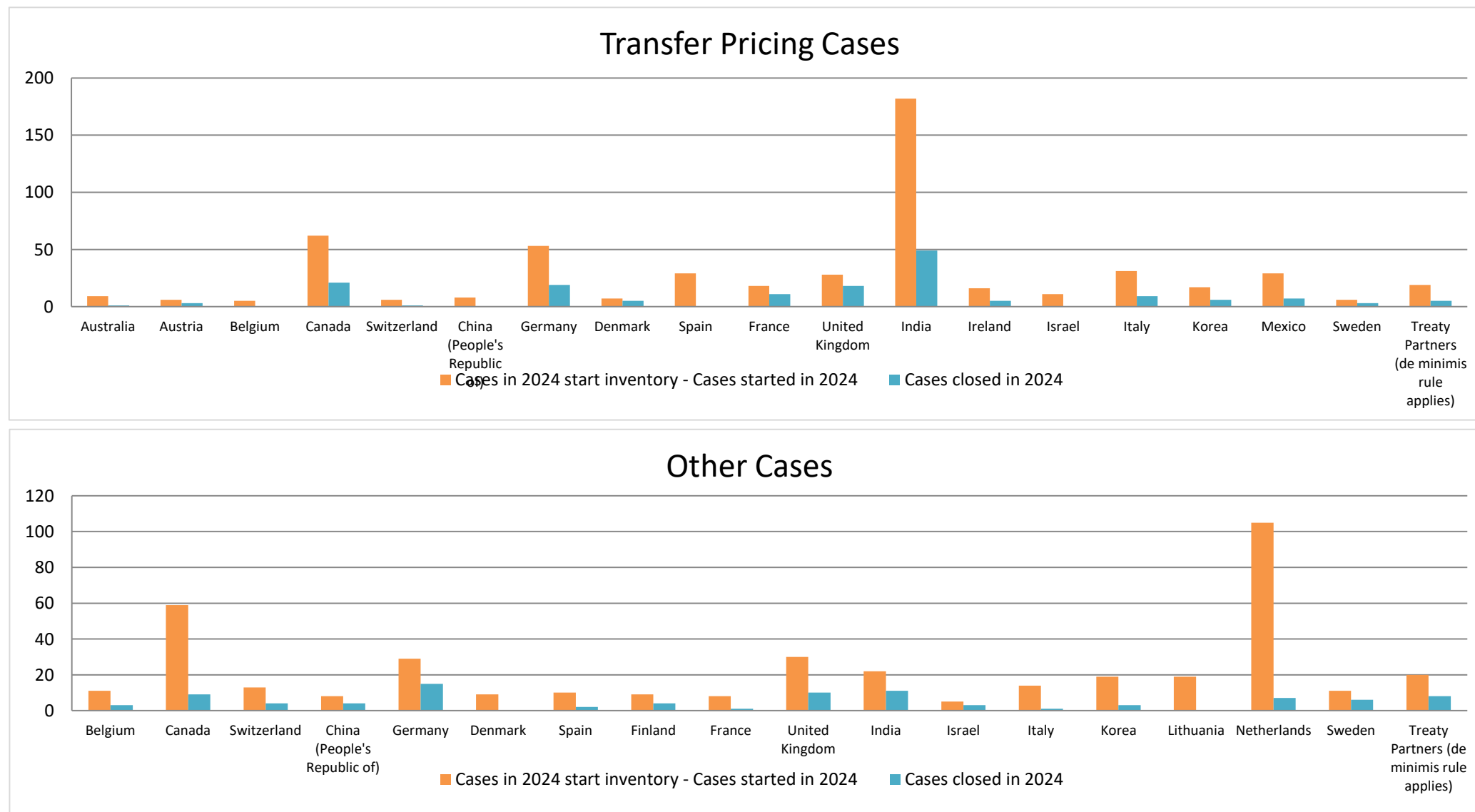
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	39.58	1.50	17.02	22.63
Other cases	23.31	3.44	7.77	13.66

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

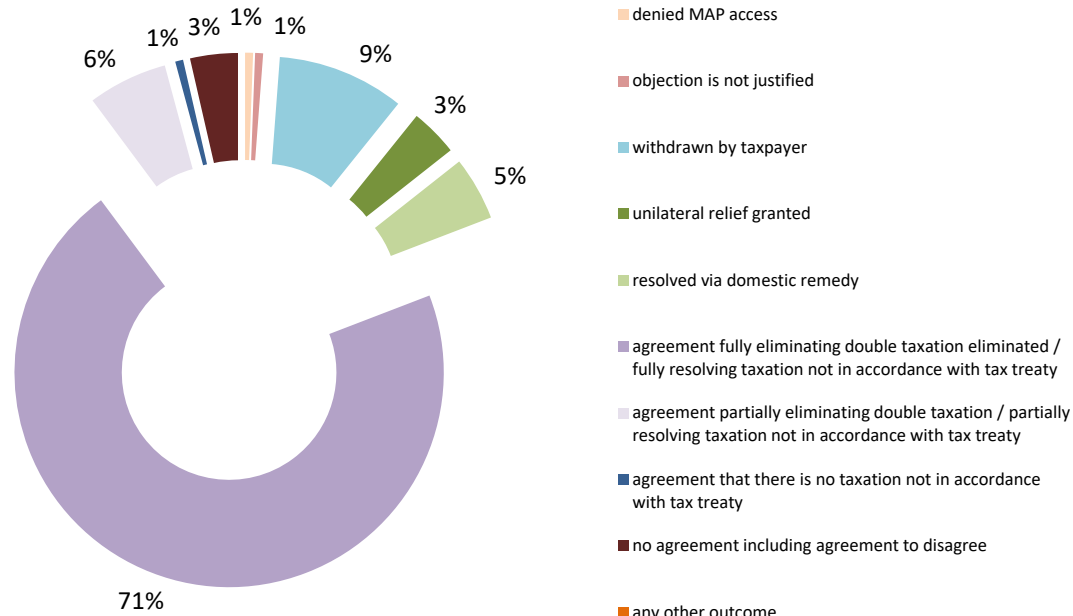
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2024 are not shown in these graphs

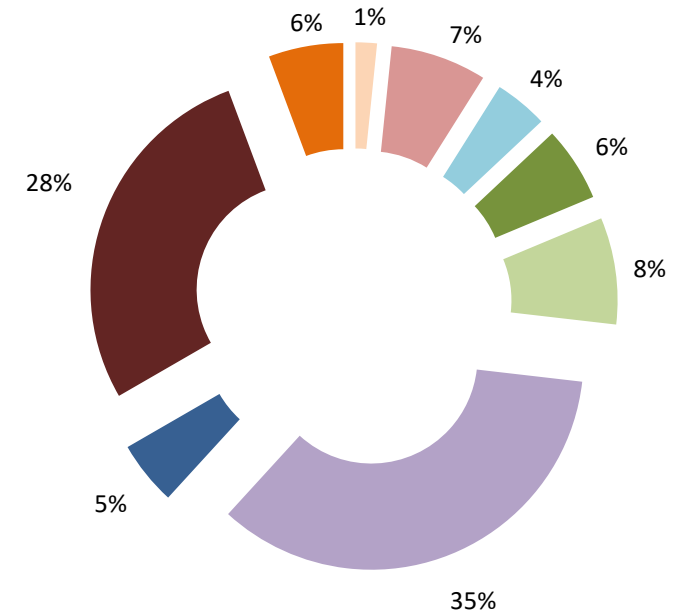


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



### MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>1</b>	<b>1</b>	<b>16</b>	<b>6</b>	<b>8</b>	<b>118</b>	<b>10</b>	<b>1</b>	<b>6</b>	<b>0</b>	<b>167</b>
Cases started before 1 January 2016	0	0	0	0	0	4	0	0	0	0	4
Cases started as from 1 January 2016	1	1	16	6	8	114	10	1	6	0	163
<b>Other cases (all)</b>	<b>2</b>	<b>9</b>	<b>5</b>	<b>7</b>	<b>10</b>	<b>43</b>	<b>0</b>	<b>6</b>	<b>34</b>	<b>7</b>	<b>123</b>
Cases started before 1 January 2016	0	2	0	0	2	2	0	0	26	0	32
Cases started as from 1 January 2016	2	7	5	7	8	41	0	6	8	7	91
<b>All cases</b>	<b>3</b>	<b>10</b>	<b>21</b>	<b>13</b>	<b>18</b>	<b>161</b>	<b>10</b>	<b>7</b>	<b>40</b>	<b>7</b>	<b>290</b>

Annex A  
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2024	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2024	average time taken (in months) for closing pre-2016 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	10	0	0	0	0	0	4	0	0	0	0	6	146.76
Row 2	Others	38	0	2	0	0	2	2	0	0	26	0	6	148.89
Row 3	Total	48	0	2	0	0	2	6	0	0	26	0	12	148.65
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>Category of cases</p> <p>Potential mismatches between 2024 start inventory and 2023 end inventory</p> <p>Notes on the computation of average time</p> <p>Other Notes on Annex A</p> <p>Column 2 numbers have been updated based on Treaty Partners responses during this year's reconciliations.</p> <p>(i) start date: the date when the MAP request was received; and (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.</p>														

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Australia	8	1	0	0	0	1	0	0	0	0	0	8
	Austria	5	1	0	0	0	0	0	0	3	0	0	3
	Belgium	3	2	0	0	0	0	0	0	0	0	0	5
	Canada	43	19	0	0	0	0	3	16	0	1	1	41
	Switzerland	3	3	0	0	0	0	0	1	0	0	0	5
	China (People's Republic of)	6	2	0	0	0	0	0	0	0	0	0	8
	Germany	39	14	0	0	1	0	0	17	1	0	0	34
	Denmark	6	1	0	0	0	0	0	4	0	0	1	2
	Spain	19	10	0	0	0	0	0	0	0	0	0	29
	France	13	5	1	0	1	5	0	4	0	0	0	7
	United Kingdom	24	4	0	0	0	0	0	18	0	0	0	10
	India	139	43	0	1	11	0	4	31	0	2	0	133
	Ireland	12	4	0	0	1	0	0	3	1	0	0	11
	Israel	9	2	0	0	0	0	0	0	0	0	0	11
	Italy	14	17	0	0	0	0	0	7	2	0	0	22
	Korea	13	4	0	0	0	0	0	6	0	0	0	11
	Mexico	22	7	0	0	1	0	0	3	1	0	2	22
	Sweden	6	0	0	0	1	0	0	1	1	0	0	3
	Treaty Partners (de minimis rule applies)	13	6	0	0	0	0	1	3	1	0	0	14
Row 2	Total	397	145	1	1	16	6	8	114	10	1	6	379
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	7	4	0	0	0	0	3	0	0	0	0	8
	Canada	40	19	1	0	0	2	5	0	1	0	0	50
	Switzerland	9	4	0	1	0	0	3	0	0	0	0	9
	China (People's Republic of)	5	3	0	0	0	0	3	0	0	0	0	4
	Germany	16	13	0	0	1	0	9	0	4	0	0	14
	Denmark	8	1	0	0	0	0	0	0	0	0	0	9
	Spain	4	6	0	1	1	0	0	0	0	0	0	8
	Finland	4	5	0	0	0	0	2	0	0	2	0	5
	France	6	2	1	0	0	0	0	0	0	0	0	7
	United Kingdom	17	13	0	0	2	4	1	0	0	3	0	20
	India	19	3	0	1	0	0	0	0	0	0	7	11
	Israel	4	1	0	1	0	0	1	0	0	0	0	2
	Italy	10	4	0	0	0	0	0	0	0	0	0	13
	Korea	16	3	0	0	0	0	2	0	0	1	0	16
	Lithuania	19	0	0	0	0	0	0	0	0	0	0	19
	Netherlands	13	92	0	2	1	0	3	0	0	1	0	98
	Sweden	7	4	0	0	0	0	5	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	13	7	0	1	0	1	4	0	1	1	0	12
	Total	217	184	2	7	5	7	41	0	6	8	7	310
Notes:													

Table 3: All post-2015 MAP Cases pending on 31 December 2024	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	438
>=2 and <4 years old	149
>=4 and <6 years old	71
>=6 years old	31



Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Australia	9.63	32.78	n.a.	n.a.
	Austria	44.50	1.15	14.88	43.86
	Canada	22.67	1.68	15.10	12.72
	Switzerland	6.61	0.33	n.a.	n.a.
	Germany	25.28	1.80	9.36	16.00
	Denmark	24.24	0.94	7.05	17.19
	France	26.49	1.14	16.55	13.24
	United Kingdom	46.12	1.26	8.38	37.74
	India	56.99	1.24	27.36	29.24
	Ireland	50.13	1.15	29.61	10.07
	Italy	17.23	1.10	13.98	3.24
	Korea	42.46	1.35	25.35	17.11
	Mexico	59.04	0.82	29.64	46.09
	Sweden	27.39	0.94	8.65	12.00
Row 2	Treaty Partners (de minimis rule applies)	30.81	1.15	9.40	21.40
	Total	39.58	1.50	17.02	22.63
Notes:					

Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 1: Attribution / Allocation MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	21.87
	Cases closed in the Bilateral stage	40.06
Notes:		

## Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for other Cases

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	14.28	1.22	16.04	9.58
	Canada	11.11	4.12	6.82	4.30
	Switzerland	13.87	1.39	2.65	11.22
	China (People's Republic of)	27.58	1.01	7.15	20.43
	Germany	12.40	11.86	7.85	9.55
	Spain	1.86	1.50	n.a.	n.a.
	Finland	11.26	2.02	0.72	10.55
	France	17.49	1.15	n.a.	n.a.
	United Kingdom	12.60	2.03	6.81	14.19
	India	71.70	1.08	3.02	84.16
	Israel	16.91	1.39	15.78	5.13
	Italy	57.07	1.15	7.63	49.45
	Korea	61.41	1.15	41.46	15.16
	Netherlands	8.86	1.62	5.93	5.47
	Sweden	12.03	1.12	1.97	6.51
	Treaty Partners (de minimis rule applies)	27.48	1.67	17.85	28.86
	Total	23.31	3.44	7.77	13.66
Row 2	Notes:				

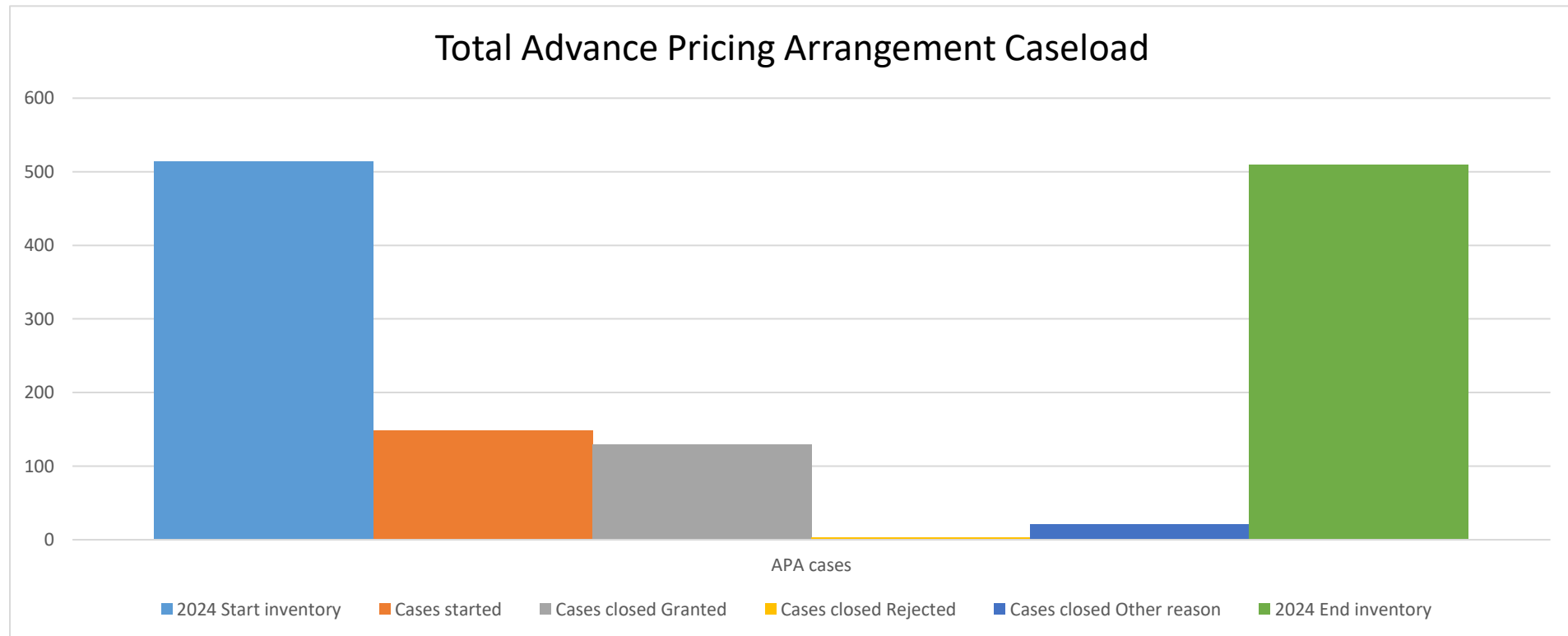
Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	5.68
Cases closed in the Bilateral stage	29.17
Notes:	

Table 3: All MAP Cases				
	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4
	Total Average Time	33.75	2.20	14.18
Row 1	Notes:			

## United States

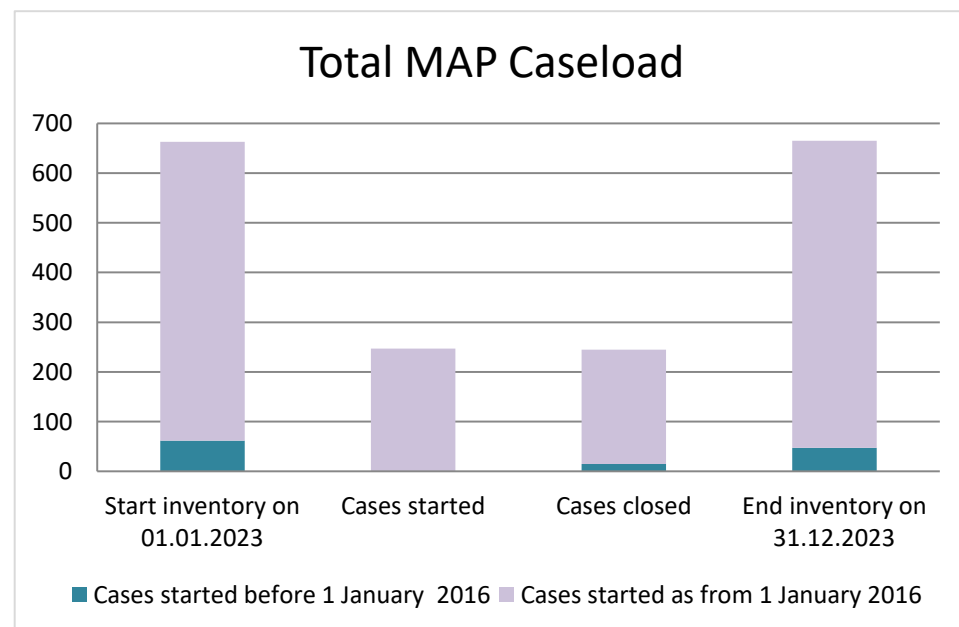


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	514	148	129	3	21	509	42.34

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	514	148	129	3	21	509	42.34
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:	Start Date is defined as the date the substantially complete request (as defined by Revenue Procedure 2015-41) is submitted to the Advanced Pricing and Mutual Agreement Program. The End Date is defined as the date the APA was fully executed.						
Definition of "APAs concluded during the reporting period" followed:	An APA that was executed during the reporting period.						
Further information							

## United States

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	20	0	11	9
Other cases	42	0	4	38

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	424	125	148	401
Other cases	177	122	82	217

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	122.24
Other cases	116.48

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

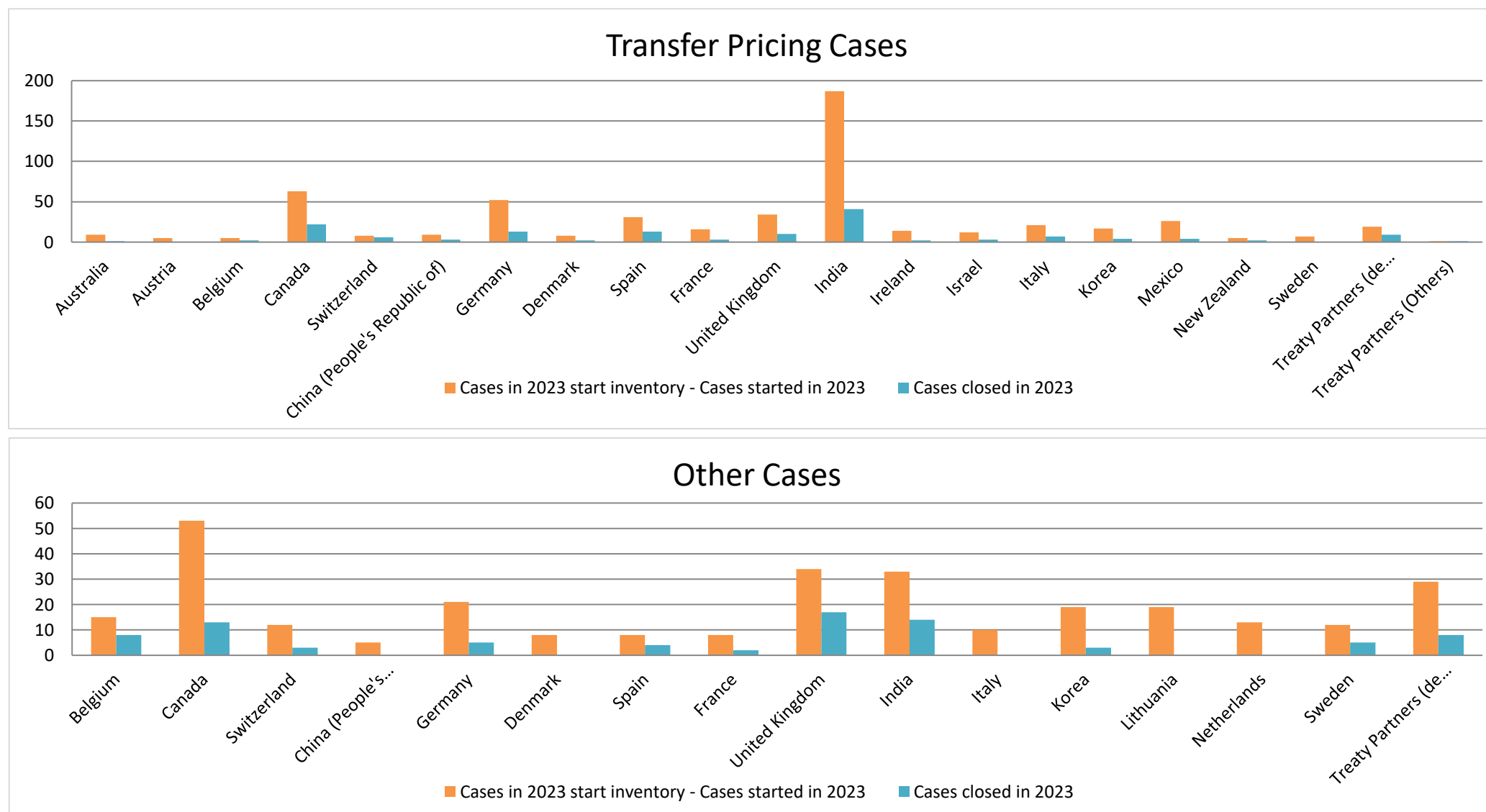
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	28.53	1.77	15.70	15.29
Other cases	25.34	3.06	11.61	25.49

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>



## Overview of MAP partners (only for cases started as from 1 January 2016)

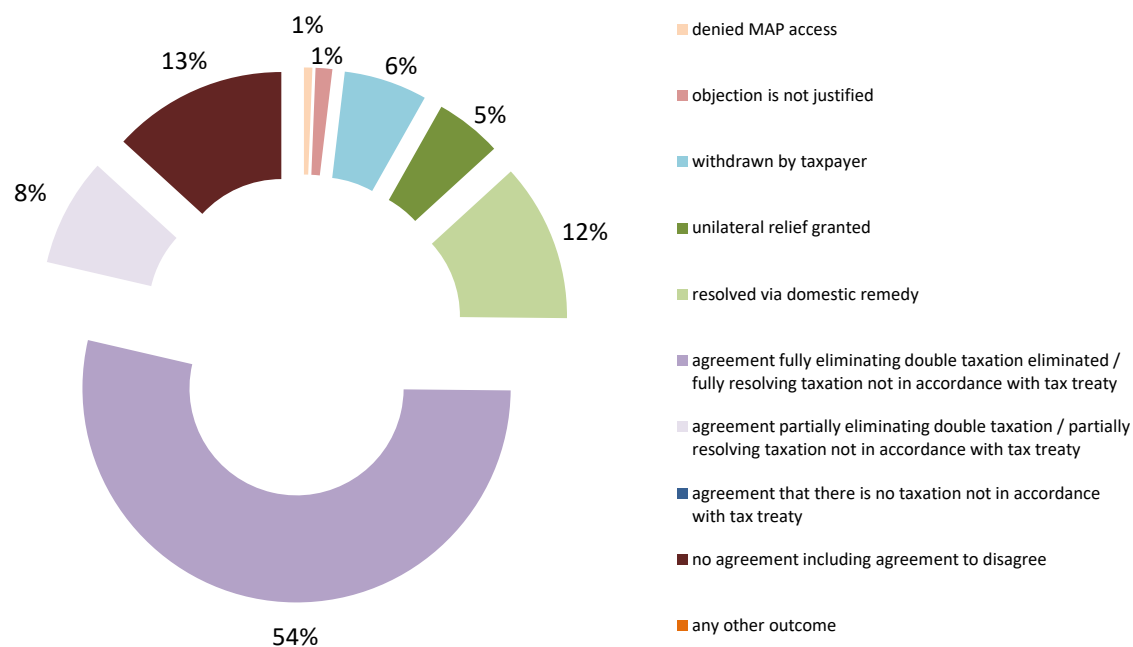
Note: the MAP cases started before 1 January 2016 and closed in 2023 are not shown in these graphs



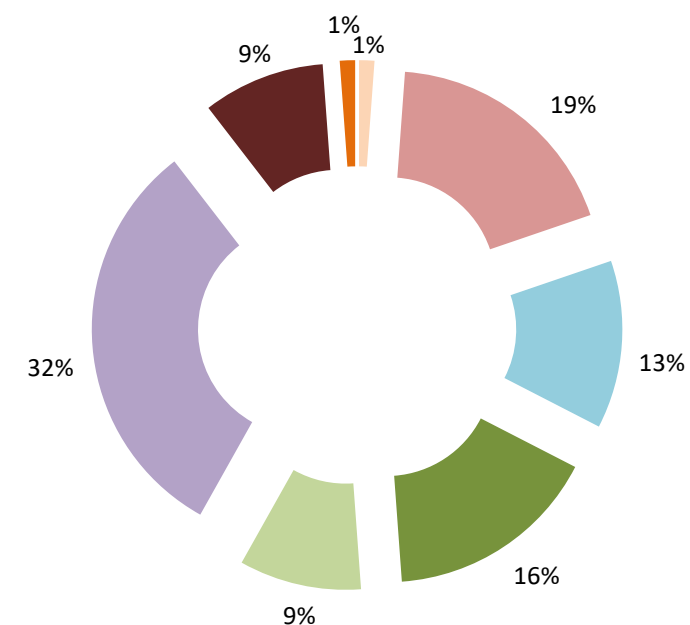
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



### MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>1</b>	<b>2</b>	<b>10</b>	<b>8</b>	<b>19</b>	<b>85</b>	<b>13</b>	<b>0</b>	<b>21</b>	<b>0</b>	<b>159</b>
Cases started before 1 January 2016	0	0	0	0	2	2	0	0	7	0	11
Cases started as from 1 January 2016	1	2	10	8	17	83	13	0	14	0	148
<b>Other cases (all)</b>	<b>1</b>	<b>16</b>	<b>11</b>	<b>14</b>	<b>8</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>1</b>	<b>86</b>
Cases started before 1 January 2016	0	0	0	0	0	4	0	0	0	0	4
Cases started as from 1 January 2016	1	16	11	14	8	23	0	0	8	1	82
<b>All cases</b>	<b>2</b>	<b>18</b>	<b>21</b>	<b>22</b>	<b>27</b>	<b>112</b>	<b>13</b>	<b>0</b>	<b>29</b>	<b>1</b>	<b>245</b>

Annex A

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2023	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2023	average time taken (in months) for closing pre-2016 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	20	0	0	0	0	2	2	0	0	7	0	9	122.24
Row 2	Others	42	0	0	0	0	0	4	0	0	0	0	38	116.48
Row 3	Total	62	0	0	0	0	2	6	0	0	7	0	47	120.70
<p><u>Notes:</u></p> <p>Notes on the computation of average time</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date when the MAP request was received or notification was given by the other competent authority; and</p> <p>(ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.</p>														

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2023
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Australia	6	3	0	0	0	0	1	0	0	0	0	8
	Austria	2	3	0	0	0	0	0	0	0	0	0	5
	Belgium	3	2	0	1	0	0	1	0	0	0	0	3
	Canada	40	23	0	0	0	1	0	20	1	0	0	41
	Switzerland	5	3	0	0	0	1	0	5	0	0	0	2
	China (People's Republic of)	9	0	0	0	0	1	0	0	0	2	0	6
	Germany	32	20	0	0	2	0	0	9	2	0	0	39
	Denmark	6	2	0	0	0	0	0	1	0	0	1	6
	Spain	26	5	0	1	0	0	0	4	8	0	0	18
	France	12	4	0	0	0	0	0	3	0	0	0	13
	United Kingdom	31	3	0	0	0	4	0	5	1	0	0	24
	India	168	19	0	0	1	0	17	17	1	0	5	146
	Ireland	10	4	1	0	0	1	0	0	0	0	0	12
	Israel	5	7	0	0	0	0	0	2	0	0	1	9
	Italy	11	10	0	0	1	0	0	6	0	0	0	14
	Korea	13	4	0	0	0	0	0	4	0	0	0	13
	Mexico	21	5	0	0	1	0	0	1	0	0	2	22
	New Zealand	4	1	0	0	0	0	0	0	0	2	0	3
	Sweden	5	2	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	14	5	0	0	5	0	0	4	0	0	0	10
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	1	0	0
	Total	424	125	1	2	10	8	17	83	13	0	14	401
Notes:													

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2023
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	8	7	0	5	1	1	0	1	0	0	0	7
	Canada	40	13	0	1	2	5	1	3	0	0	1	40
	Switzerland	4	8	0	1	0	0	0	2	0	0	0	9
	China (People's Republic of)	4	1	0	0	0	0	0	0	0	0	0	5
	Germany	8	13	0	1	2	1	0	1	0	0	0	16
	Denmark	3	5	0	0	0	0	0	0	0	0	0	8
	Spain	7	1	0	1	2	0	0	0	0	1	0	4
	France	7	1	0	0	0	0	0	1	0	1	0	6
	United Kingdom	14	20	1	2	2	6	0	5	0	1	0	17
	India	28	5	0	0	1	0	5	3	0	5	0	19
	Italy	4	6	0	0	0	0	0	0	0	0	0	10
	Korea	17	2	0	0	0	0	0	3	0	0	0	16
	Lithuania	0	19	0	0	0	0	0	0	0	0	0	19
	Netherlands	8	5	0	0	0	0	0	0	0	0	0	13
	Sweden	7	5	0	1	0	0	0	4	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	18	11	0	4	1	1	2	0	0	0	0	21
	Total	177	122	1	16	11	14	8	23	0	8	1	217
Notes:													

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for all MAP cases

Table 3: Table 3: All post-2015 MAP Cases pending on 31 December 2023	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	309
>=2 and <4 years old	113
>=4 and <6 years old	73
>=6 years old	35

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Australia	43.40	3.16	40.34	3.06
	Belgium	9.60	6.92	0.92	18.28
	Canada	22.38	1.74	12.84	11.40
	Switzerland	11.45	7.29	7.53	8.02
	China (People's Republic of)	54.70	1.95	18.13	43.18
	Germany	20.71	3.54	17.10	7.37
	Denmark	44.43	1.15	25.87	18.56
	Spain	30.97	1.07	0.96	29.58
	France	17.40	1.04	13.68	18.64
	United Kingdom	22.63	0.77	9.87	13.52
	India	37.85	1.15	25.62	18.67
	Ireland	20.91	1.15	n.a.	n.a.
	Israel	27.35	1.62	9.42	17.92
	Italy	29.57	1.15	30.51	0.63
	Korea	34.08	0.98	24.71	9.38
	Mexico	23.99	1.15	26.43	7.50
	New Zealand	45.04	1.15	12.26	32.78
Row 2	Treaty Partners (de minimis rule applies)	19.73	1.07	14.08	8.36
	ZZotp	12.69	1.08	n.a.	n.a.
	Total	28.53	1.77	15.70	15.29
Notes:					

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Annex to Table 1: Attribution / Allocation MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	35
Cases closed in the Bilateral stage	27
Notes:	



Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for other Cases

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	34.84	2.86	9.86	32.74
	Canada	22.53	4.67	15.31	10.72
	Switzerland	10.45	0.84	0.00	13.55
	Germany	7.75	7.00	12.92	3.88
	Spain	28.73	1.15	8.95	27.58
	France	55.41	1.15	25.08	30.33
	United Kingdom	11.91	3.90	3.64	15.92
	India	42.03	2.77	9.09	46.51
	Korea	55.42	1.19	43.72	11.70
	Sweden	27.91	1.06	4.33	29.24
Row 2	Treaty Partners (de minimis rule applies)	14.21	1.07	n.a.	n.a.
	Total	25.34	3.06	11.61	25.49
Notes:					
A recording error was discovered for 2022, and fixed in the 2023 submission					

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

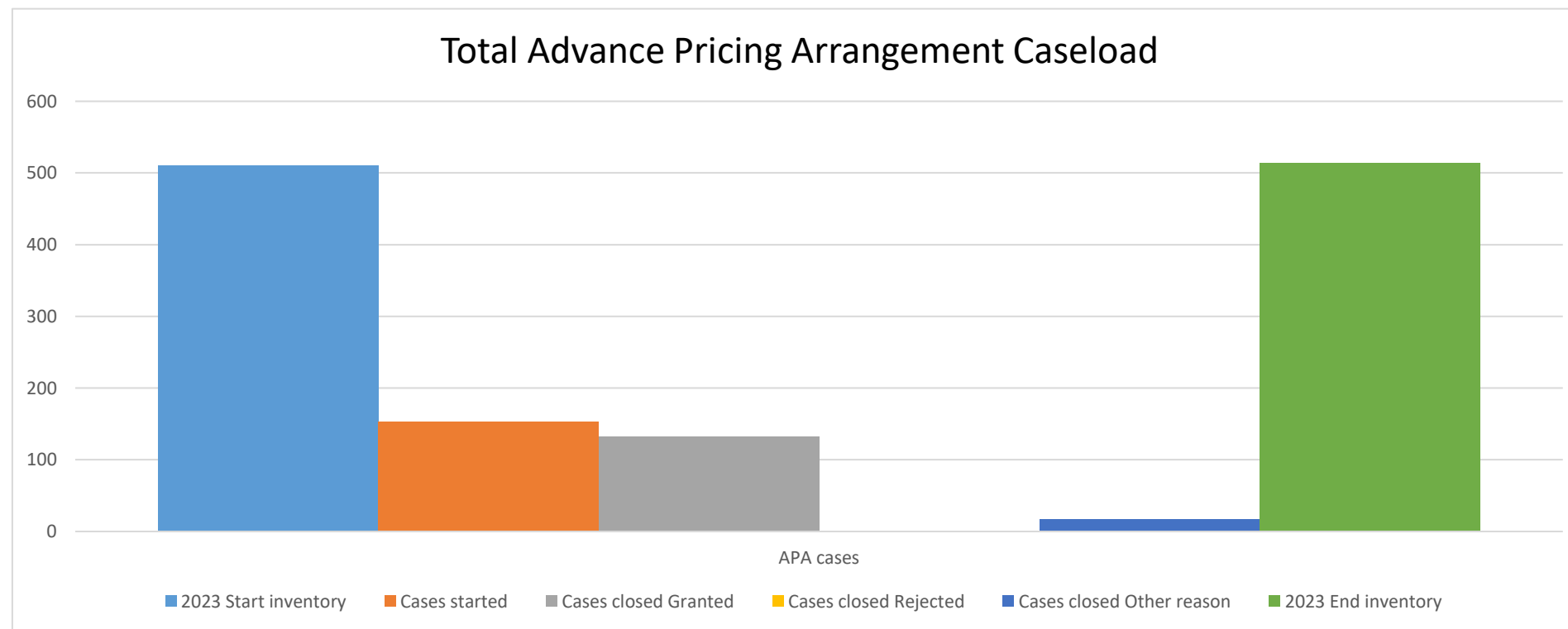
Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	17
Cases closed in the Bilateral stage	31
Notes:	

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for all Cases

	Table 3: All MAP Cases				
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	27.39	2.23	14.50	18.29
	Notes:				

## United States

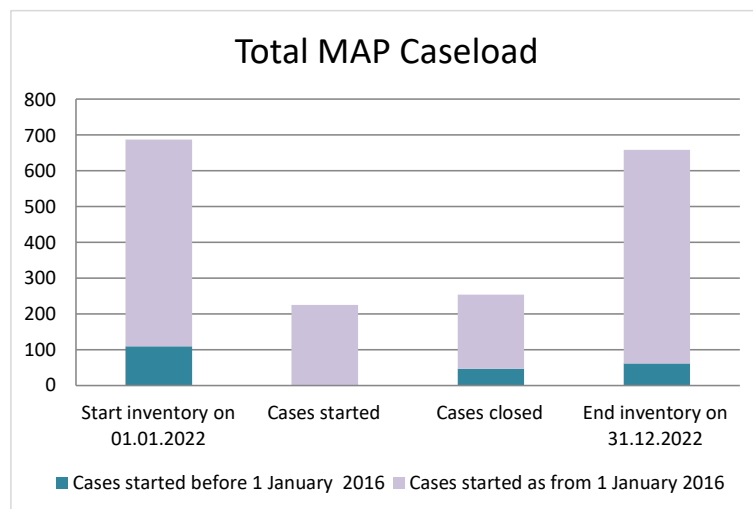


	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	510	153	132	0	17	514	43.4

Annex C  
APA Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	510	153	132	0	17	514	43.4
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:	Start Date is defined as the date the substantially complete request (as defined by Revenue Procedure 2015-41) is submitted to the Advanced Pricing and Mutual Agreement Program. The End Date is defined as the date the APA was fully executed.						
Definition of "APAs concluded during the reporting period" followed:	An APA that was executed during the reporting period.						

## United States



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	43	0	23	20
Other cases	66	0	24	42

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	381	145	106	420
Other cases	197	80	101	176

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	97.37
Other cases	103.55

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

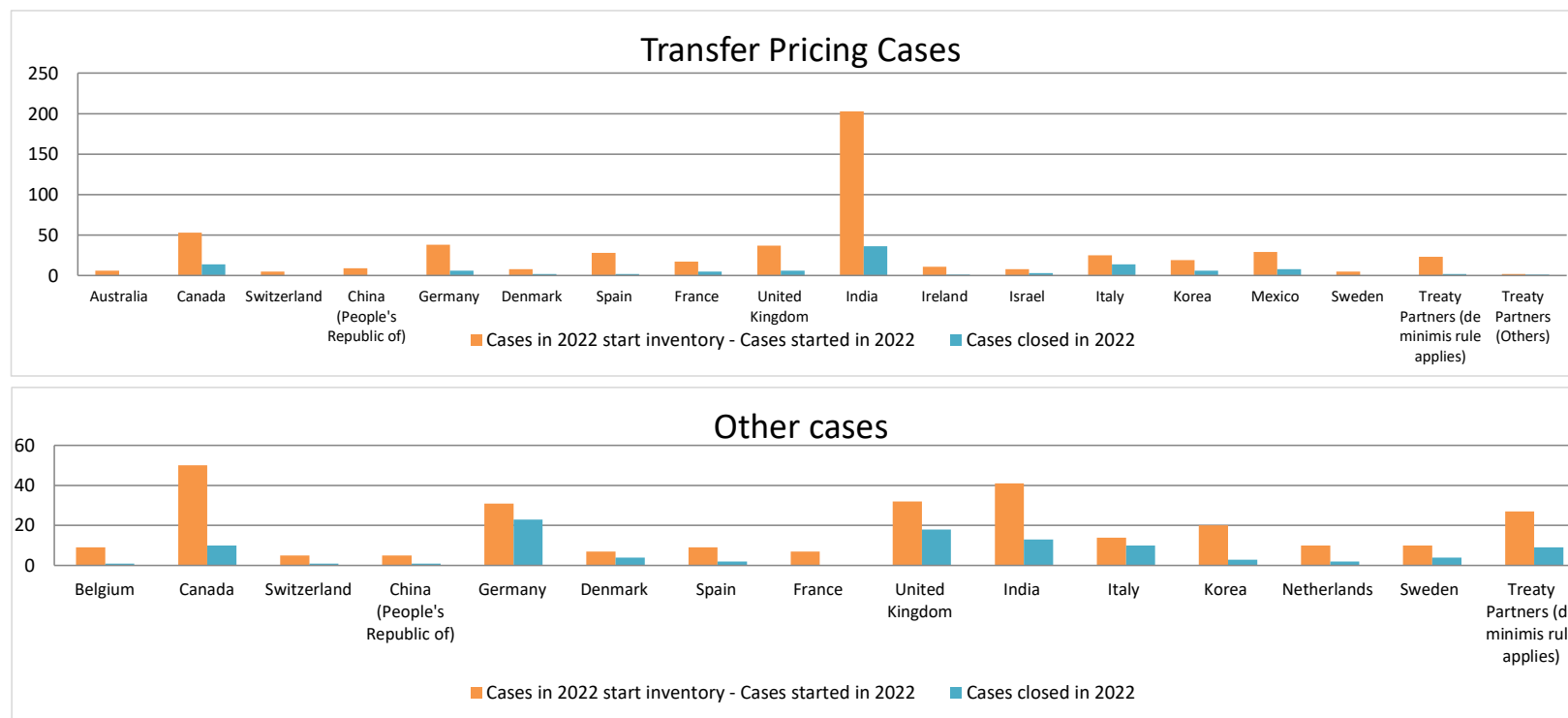
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	31.06	1.46	19.08	12.68
Other cases	22.31	2.21	13.91	15.53

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

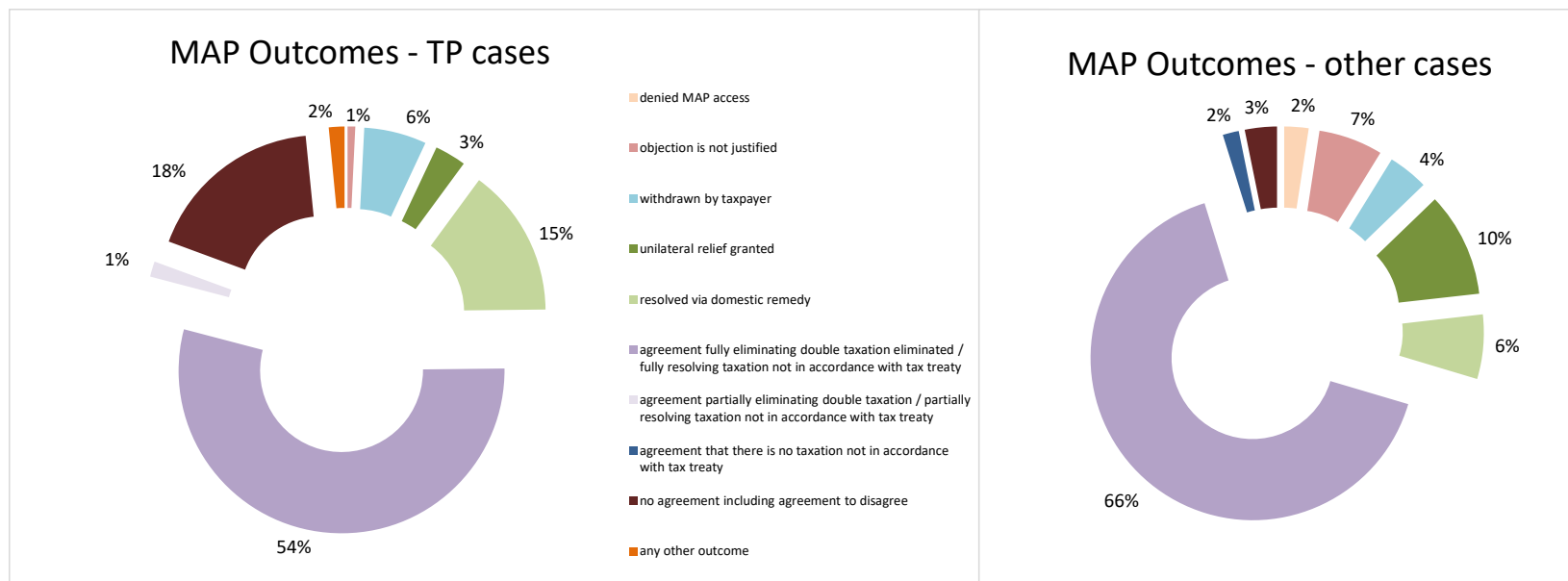
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>1</b>	<b>8</b>	<b>4</b>	<b>19</b>	<b>70</b>	<b>2</b>	<b>0</b>	<b>23</b>	<b>2</b>	<b>129</b>
Cases started before 1 January 2016	0	0	0	0	7	8	1	0	7	0	23
Cases started as from 1 January 2016	0	1	8	4	12	62	1	0	16	2	106
<b>Other cases (all)</b>	<b>3</b>	<b>8</b>	<b>5</b>	<b>13</b>	<b>8</b>	<b>82</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>125</b>
Cases started before 1 January 2016	0	0	0	0	4	20	0	0	0	0	24
Cases started as from 1 January 2016	3	8	5	13	4	62	0	2	4	0	101
<b>All cases</b>	<b>3</b>	<b>9</b>	<b>13</b>	<b>17</b>	<b>27</b>	<b>152</b>	<b>2</b>	<b>2</b>	<b>27</b>	<b>2</b>	<b>254</b>



Annex A

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	43	0	0	0	7	8	1	0	7	0	20	97.37
Row 2	Others	66	0	0	0	4	20	0	0	0	0	42	103.55
Row 3	Total	109	0	0	0	11	28	1	0	7	0	62	100.53
Notes:													

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Australia	3	3	0	0	0	0	0	0	0	0	0	0	6
	Canada	40	13	0	0	0	1	0	11	1	0	0	1	39
	Switzerland	0	5	0	0	0	0	0	0	0	0	0	0	5
	China (People's Republic of)	7	2	0	0	0	0	0	0	0	0	0	0	9
	Germany	27	11	0	0	0	0	0	6	0	0	0	0	32
	Denmark	6	2	0	0	0	0	0	2	0	0	0	0	6
	Spain	11	17	0	0	2	0	0	0	0	0	0	0	26
	France	9	8	0	0	0	0	1	4	0	0	0	0	12
	United Kingdom	27	10	0	0	0	2	0	3	0	0	0	1	31
	India	161	42	0	0	0	0	11	12	0	0	13	0	167
	Ireland	8	3	0	0	0	0	0	1	0	0	0	0	10
	Israel	4	4	0	0	0	0	0	3	0	0	0	0	5
	Italy	18	7	0	0	4	0	0	10	0	0	0	0	11
	Korea	16	3	0	0	0	0	0	6	0	0	0	0	13
	Mexico	25	4	0	1	1	1	0	3	0	0	2	0	21
	Sweden	4	1	0	0	0	0	0	0	0	0	0	0	5
	Treaty Partners (de minimis rule applies)	14	9	0	0	1	0	0	1	0	0	0	0	21
	Treaty Partners (Others)	1	1	0	0	0	0	0	0	0	1	0	0	1
		Total	381	145	0	1	8	4	12	62	1	0	16	2
	Notes:													

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	7	2	0	0	0	0	1	0	0	0	0	8
	Canada	35	15	1	2	0	1	5	0	1	0	0	40
	Switzerland	2	3	0	0	0	0	1	0	0	0	0	4
	China (People's Republic of)	5	0	0	0	0	0	1	0	0	0	0	4
	Germany	20	11	0	3	4	0	14	0	0	2	0	8
	Denmark	5	2	0	0	0	0	4	0	0	0	0	3
	Spain	6	3	0	1	0	0	0	0	0	0	0	7
	France	7	0	0	0	0	0	0	0	0	0	0	7
	United Kingdom	15	17	0	1	0	9	6	0	1	1	0	14
	India	36	5	0	0	0	3	10	0	0	0	0	28
	Italy	12	2	1	0	0	0	9	0	0	0	0	4
	Korea	17	3	0	0	0	0	3	0	0	0	0	17
	Netherlands	7	3	0	0	0	0	2	0	0	0	0	8
	Sweden	7	3	0	0	0	0	4	0	0	0	0	6
	Treaty Partners (de minimis rule applies)	16	11	1	1	1	3	2	0	0	1	0	18
	Total	197	80	3	8	5	13	62	0	2	4	0	176
Row 2	Notes:												

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	22.15	2.41	10.46	14.15
	Germany	23.82	3.69	22.06	5.21
	Denmark	37.89	1.15	16.19	21.70
	Spain	11.74	1.15	5.29	6.44
	France	36.07	1.15	12.15	44.43
	United Kingdom	26.71	1.15	15.45	11.65
	India	37.01	1.09	21.62	15.39
	Ireland	41.98	1.15	21.73	20.25
	Israel	26.20	1.15	14.26	11.92
	Italy	27.67	1.14	28.46	0.13
	Korea	39.79	1.15	23.31	16.48
	Mexico	28.45	1.44	19.12	22.10
Row 2	Treaty Partners (de minimis rule applies)	32.98	1.14	47.24	2.76
Row 3	Treaty Partners (Others)	26.37	1.15	n.a.	n.a.
	Total	31.06	1.46	19.08	12.68
Notes:					

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for other Cases

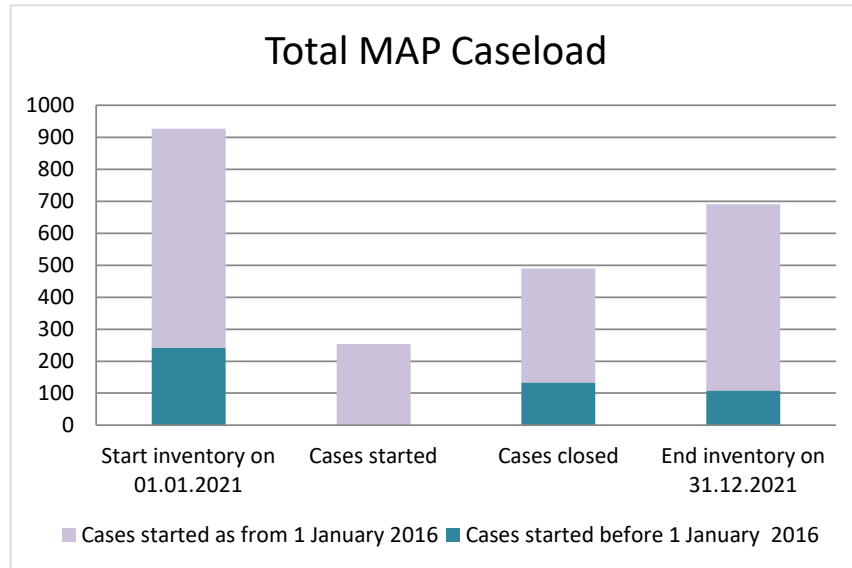
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	13.81	0.99	9.83	3.98
	Canada	8.18	2.05	5.40	4.14
	Switzerland	0.07	0.43	0.00	0.20
	China (People's Republic of)	59.54	1.15	13.05	46.49
	Germany	22.23	5.12	16.53	14.98
	Denmark	19.76	1.15	14.66	5.10
	Spain	13.53	1.15	12.36	14.70
	United Kingdom	17.21	1.60	7.86	26.71
	India	33.84	1.15	20.64	13.40
	Italy	30.14	1.08	12.38	21.11
	Korea	49.61	0.82	33.19	12.30
	Netherlands	8.52	1.27	1.58	6.94
	Sweden	10.02	1.81	2.24	7.78
	Treaty Partners (de minimis rule applies)	24.85	1.00	11.63	19.09
Row 2	Total	22.31	2.21	13.91	15.53
	Notes:				

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for all Cases

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	26.79	1.83	16.51	14.09
Notes:					

## United States



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	127	0	84	43
Other cases	116	0	50	66

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	477	130	224	383
Other cases	207	124	132	199

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	99.52
Other cases	92.57

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

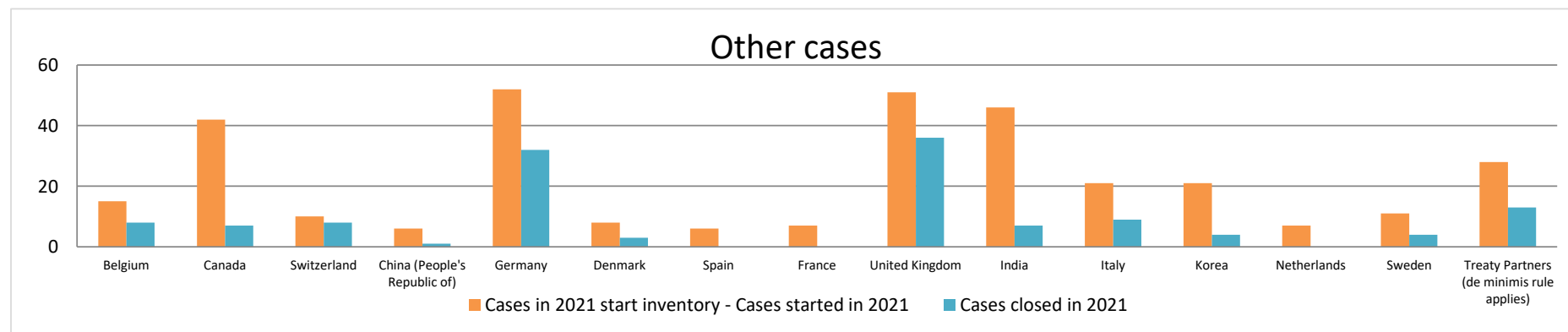
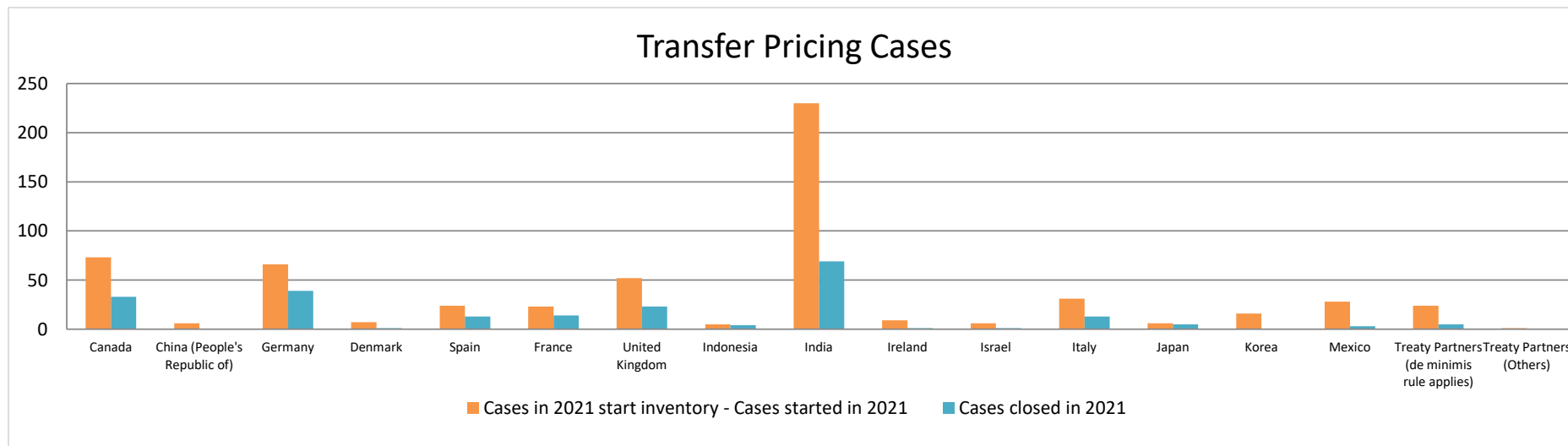
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	29.36	1.61	12.68	13.57
Other cases	20.22	2.98	9.42	16.65

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs

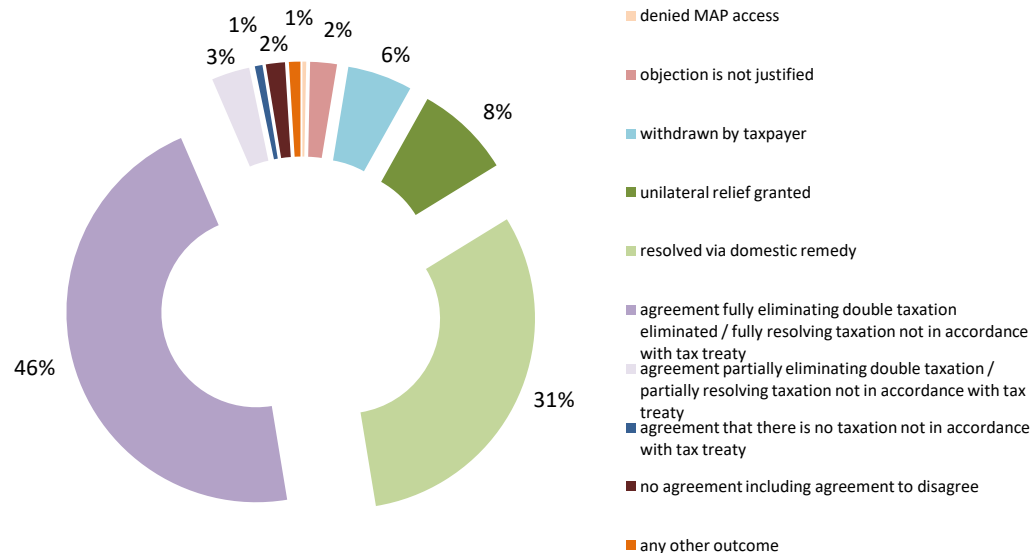


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

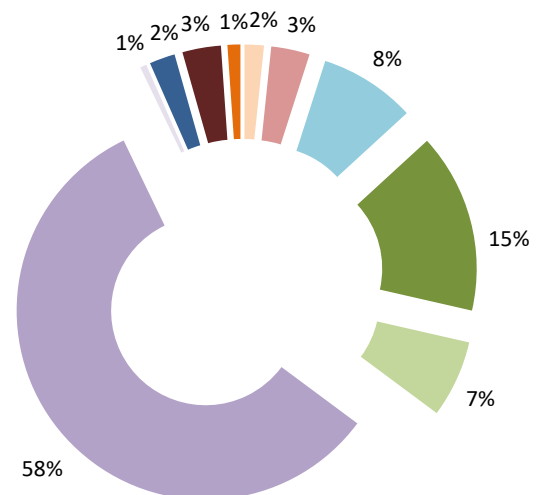
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.



## MAP Outcomes - TP cases



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>1</b>	<b>7</b>	<b>17</b>	<b>25</b>	<b>96</b>	<b>142</b>	<b>10</b>	<b>2</b>	<b>5</b>	<b>3</b>	<b>308</b>
Cases started before 1 January 2016	0	0	7	0	55	20	0	0	2	0	84
Cases started as from 1 January 2016	1	7	10	25	41	122	10	2	3	3	224
<b>Other cases (all)</b>	<b>3</b>	<b>6</b>	<b>15</b>	<b>28</b>	<b>12</b>	<b>105</b>	<b>1</b>	<b>4</b>	<b>6</b>	<b>2</b>	<b>182</b>
Cases started before 1 January 2016	0	0	1	2	0	41	0	1	5	0	50
Cases started as from 1 January 2016	3	6	14	26	12	64	1	3	1	2	132
<b>All cases</b>	<b>4</b>	<b>13</b>	<b>32</b>	<b>53</b>	<b>108</b>	<b>247</b>	<b>11</b>	<b>6</b>	<b>11</b>	<b>5</b>	<b>490</b>

Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	127	0	0	7	0	55	20	0	0	2	0	43	99.52
Row 2	Others	116	0	0	1	2	0	41	0	1	5	0	66	92.57
Row 3	Total	243	0	0	8	2	55	61	0	1	7	0	109	96.93
<u>Notes:</u>														
Potential mismatches between 2021 start inventory and 2020 end inventory			Number of pre-2016 cases in MAP inventory on 1 January 2021 differs from number previous reported to due changes during reconciliations with treaty partners and reclassification of cases from attribution/allocation to others.											
Notes on the computation of average time			The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.											

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Canada	45	28	0	0	1	3	1	25	2	1	0	0	40
	China (People's Republic of)	5	1	0	0	0	0	0	0	0	0	0	0	6
	Germany	52	14	0	0	5	0	0	32	0	0	0	2	27
	Denmark	4	3	0	0	0	0	0	1	0	0	0	0	6
	Spain	9	15	0	5	0	0	0	8	0	0	0	0	11
	France	15	8	1	0	0	1	0	12	0	0	0	0	9
	United Kingdom	48	4	0	0	0	21	0	2	0	0	0	0	29
	Indonesia	5	0	0	0	0	0	0	1	0	0	3	0	1
	India	196	34	0	0	0	0	40	27	1	1	0	0	161
	Ireland	6	3	0	0	0	0	0	1	0	0	0	0	8
	Israel	6	0	0	0	0	0	0	1	0	0	0	0	5
	Italy	26	5	0	0	4	0	0	3	6	0	0	0	18
	Japan	5	1	0	0	0	0	0	5	0	0	0	0	1
	Korea	14	2	0	0	0	0	0	0	0	0	0	0	16
	Mexico	21	7	0	0	0	0	0	1	1	0	0	1	25
Row 2	Treaty Partners (de minimis rule applies)	19	5	0	2	0	0	0	3	0	0	0	0	19
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	477	130	1	7	10	25	41	122	10	2	3	3	383
	Notes:													

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	12	3	0	0	0	0	5	0	3	0	0	7
	Canada	16	26	1	2	0	2	1	0	0	0	1	35
	Switzerland	7	3	0	0	0	0	8	0	0	0	0	2
	China (People's Republic of)	2	4	0	0	0	0	1	0	0	0	0	5
	Germany	38	14	1	0	8	0	16	1	0	0	0	20
	Denmark	2	6	0	0	0	0	3	0	0	0	0	5
	Spain	2	4	0	0	0	0	0	0	0	0	0	6
	France	5	2	0	0	0	0	0	0	0	0	0	7
	United Kingdom	27	24	1	1	1	18	0	13	0	1	1	15
	India	39	7	0	1	4	0	2	0	0	0	0	39
	Italy	12	9	0	0	0	2	7	0	0	0	0	12
	Korea	16	5	0	0	1	1	2	0	0	0	0	17
	Netherlands	1	6	0	0	0	0	0	0	0	0	0	7
	Sweden	6	5	0	0	0	0	3	0	0	0	0	7
	Treaty Partners (de minimis rule applies)	22	6	0	2	0	3	5	0	0	0	0	15
	Total	207	124	3	6	14	26	64	1	3	1	2	199
Row 2	Notes:												

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	18.05	1.30	10.45	10.06
	Germany	22.13	2.70	14.40	10.95
	Denmark	28.50	1.15	12.69	15.81
	Spain	16.37	2.84	5.05	21.55
	France	28.64	1.14	21.61	22.78
	United Kingdom	18.22	1.15	8.40	10.37
	Indonesia	48.87	1.15	18.95	29.93
	India	43.28	1.22	51.45	3.81
	Ireland	54.15	1.15	13.12	41.03
	Israel	8.25	1.15	6.25	2.01
	Italy	36.62	1.15	25.21	14.96
	Japan	18.62	0.99	6.25	12.37
	Mexico	28.72	1.15	22.16	22.26
	Treaty Partners (de minimis rule applies)	31.28	3.61	11.41	14.68
	Total	29.36	1.61	12.68	13.57
Row 2	Notes:				

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

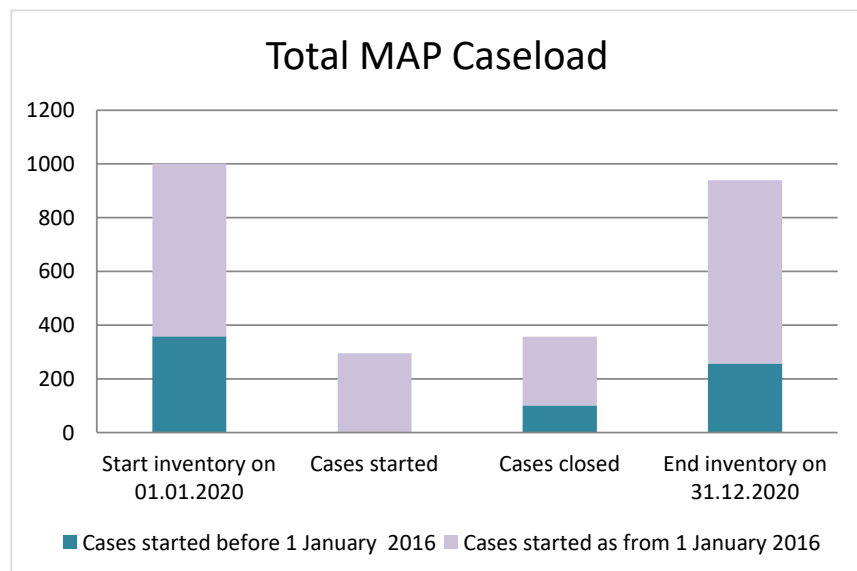
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	23.69	0.82	2.97	17.65
	Canada	21.01	1.33	19.11	11.13
	Switzerland	14.99	0.95	8.42	7.65
	China (People's Republic of)	18.08	0.99	0.30	17.79
	Germany	29.93	4.23	15.69	16.31
	Denmark	33.46	1.15	17.42	29.17
	United Kingdom	12.38	4.40	5.25	23.21
	India	34.00	1.08	15.54	33.38
	Italy	7.80	0.68	0.24	2.36
	Korea	19.45	1.15	9.80	13.50
	Sweden	13.65	1.15	1.45	12.21
	Treaty Partners (de minimis rule applies)	19.20	3.80	2.70	19.81
Row 2	Total	20.22	2.98	9.42	16.65
	Notes:				

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	25.97	2.12	11.19	14.98
	Notes:				

## United States



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	220	0	79	141
Other cases	138	0	22	116

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	429	179	130	478
Other cases	215	116	126	205

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	85.98
Other cases	93.41

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	23.48	1.81	10.45	10.95
Other cases	18.37	1.60	7.09	26.22

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>



## Overview of MAP partners (only for cases started as from 1 January 2016)

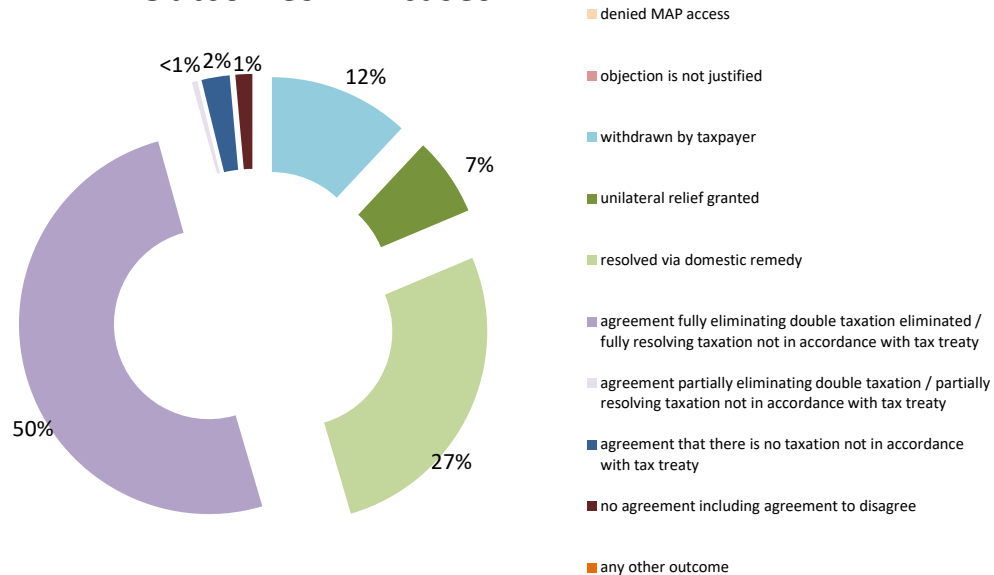
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



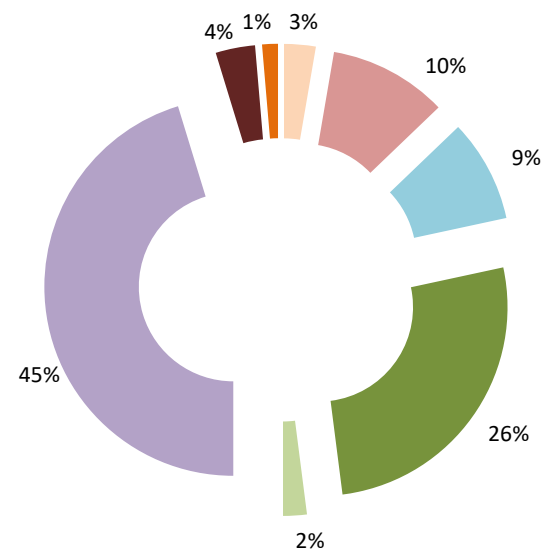
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>14</b>	<b>56</b>	<b>105</b>	<b>1</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>209</b>
Cases started before 1 January 2016	0	0	14	3	37	22	0	2	1	0	79
Cases started as from 1 January 2016	0	0	11	11	19	83	1	3	2	0	130
<b>Other cases (all)</b>	<b>4</b>	<b>15</b>	<b>13</b>	<b>39</b>	<b>3</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>2</b>	<b>148</b>
Cases started before 1 January 2016	0	0	1	1	0	16	0	0	3	1	22
Cases started as from 1 January 2016	4	15	12	38	3	51	0	0	2	1	126
<b>All cases</b>	<b>4</b>	<b>15</b>	<b>38</b>	<b>53</b>	<b>59</b>	<b>172</b>	<b>1</b>	<b>5</b>	<b>8</b>	<b>2</b>	<b>357</b>

Annex A

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2016 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	220	0	0	14	3	37	22	0	2	1	0	141	85.98
Row 2	Others	138	0	0	1	1	0	16	0	0	3	1	116	93.41
Row 3	Total	358	0	0	15	4	37	38	0	2	4	1	257	87.60
Notes:														
Potential mismatches between 2018 start inventory and 2017 end inventory			Number of pre-2016 cases in MAP inventory on 1 January 2020 differs from number previous reported to due changes during reconciliations with treaty partners											
Notes on the computation of average time			The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.											
Note on outcomes			For one of the pre-2016 closed, the other competent authority was unable to reach the taxpayer who initiated the MAP request after several years.											

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Canada	51	28	0	0	2	2	0	29	0	0	1	0	45
	Switzerland	7	0	0	0	1	2	0	4	0	0	0	0	0
	China (People's Republic of)	3	2	0	0	0	0	0	0	0	0	0	0	5
	Germany	39	31	0	0	7	2	0	9	0	0	0	0	52
	Denmark	6	1	0	0	0	1	0	0	0	0	0	0	6
	Spain	7	3	0	0	0	1	0	0	0	0	0	0	9
	France	22	4	0	0	0	2	0	8	0	0	0	0	16
	United Kingdom	12	39	0	0	0	0	0	3	0	0	0	0	48
	India	207	34	0	0	0	0	19	22	1	3	0	0	196
	Ireland	4	3	0	0	0	1	0	0	0	0	0	0	6
	Israel	5	2	0	0	0	0	0	0	0	0	1	0	6
	Italy	21	6	0	0	0	0	0	1	0	0	0	0	26
	Japan	3	4	0	0	0	0	0	2	0	0	0	0	5
	Korea	10	4	0	0	0	0	0	1	0	0	0	0	13
	Mexico	12	10	0	0	1	0	0	0	0	0	0	0	21
Row 2	Treaty Partners (de minimis rule applies)	20	7	0	0	0	0	0	4	0	0	0	0	23
Row 3	Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
	Total	429	179	0	0	11	11	19	83	1	3	2	0	478
Notes:														
Potential mismatches between 2020 start inventory and 2019 end inventory		The numbers have been updated based on Treaty Partners' responses during this year's reconciliations.												

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	12	4	0	0	0	0	4	0	0	0	0	12
	Canada	16	7	0	2	0	4	0	0	0	1	0	16
	Switzerland	8	6	0	4	1	0	1	0	0	1	0	7
	Germany	41	16	2	6	3	1	6	0	0	0	0	38
	France	5	0	0	0	0	0	0	0	0	0	0	5
	United Kingdom	49	44	1	2	0	32	1	30	0	0	0	27
	India	32	16	0	0	4	0	1	4	0	0	0	39
	Italy	10	2	0	0	0	0	0	0	0	0	0	12
	Korea	15	5	0	0	1	0	0	3	0	0	0	16
	Mexico	4	1	0	0	2	0	0	0	0	0	0	3
	Sweden	2	6	0	1	0	0	1	0	0	0	0	6
	Treaty Partners (de minimis rule applies)	21	9	1	0	1	1	0	2	0	0	1	24
Row 2	Total	215	116	4	15	12	38	3	51	0	0	2	205
	Notes:												
Potential mismatches between 2020 start inventory and 2019 end inventory		The numbers have been updated based on Treaty Partners' responses during this year's reconciliations.											
Case with Treaty Partners (de minimis rule applies) - 'any other outcome'		Taxpayer was informed of how to address the issue using domestic procedures.											

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	18.63	1.89	8.26	12.78
	Switzerland	14.91	0.98	9.52	3.20
	Germany	14.55	1.83	14.15	8.72
	Denmark	12.23	0.72	n.a.	n.a.
	Spain	22.88	1.15	n.a.	n.a.
	France	24.29	1.15	16.16	10.52
	United Kingdom	19.72	1.41	15.92	4.51
	India	33.38	2.25	n.a.	n.a.
	Ireland	11.75	1.15	n.a.	n.a.
	Israel	22.92	1.15	8.84	14.07
	Italy	24.59	1.15	9.21	15.39
	Japan	3.99	1.35	0.00	5.65
	Korea	20.22	1.15	13.02	7.20
	Mexico	16.56	0.91	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	27.46	1.15	10.29	20.94
	Total	23.48	1.81	10.45	10.95
Notes:					

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	15.98	1.15	1.17	14.81
	Canada	11.57	1.57	n.a.	n.a.
	Switzerland	24.19	2.17	3.04	33.12
	Germany	11.28	2.06	3.41	18.09
	United Kingdom	19.23	1.66	8.67	28.07
	India	27.36	0.85	4.68	44.38
	Korea	24.61	0.93	17.90	12.54
	Mexico	26.48	1.15	n.a.	n.a.
	Sweden	13.13	2.27	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	15.48	0.70	3.80	12.69
Row 2	Total	18.37	1.60	7.09	26.22
Notes:					

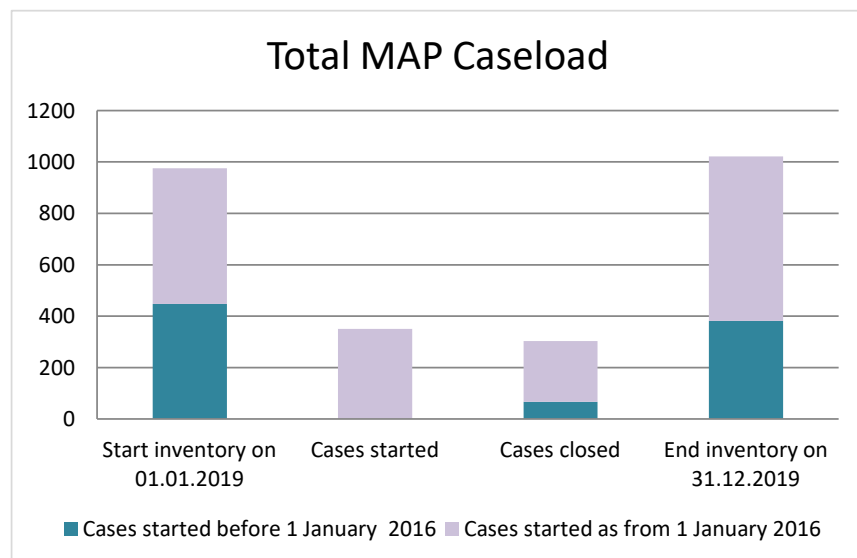
Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	20.97	#VALUE!	8.69	18.96
	Notes:				



## United States



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	287	0	44	243
Other cases	160	0	22	138

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	342	188	98	432
Other cases	186	162	139	209

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	69.25
Other cases	63.26

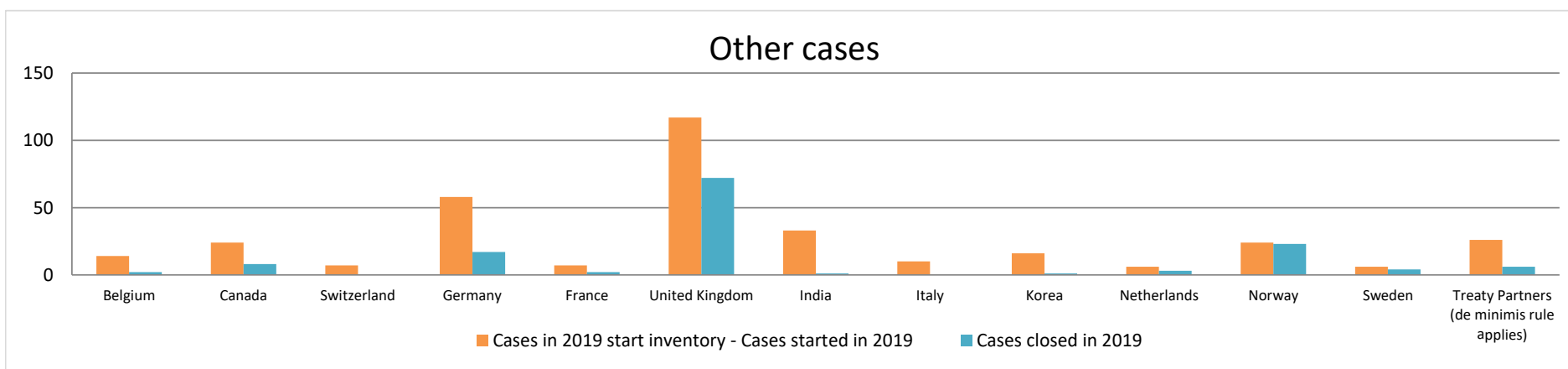
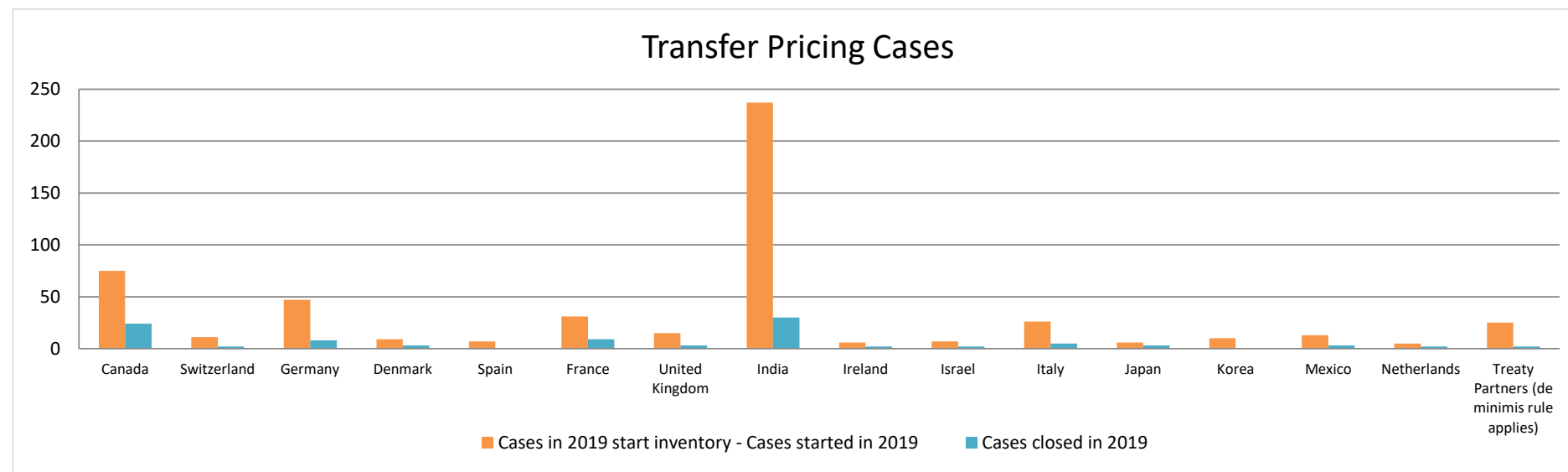
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.91	2.18	8.57	9.75
Other cases	7.78	2.07	7.41	8.71

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

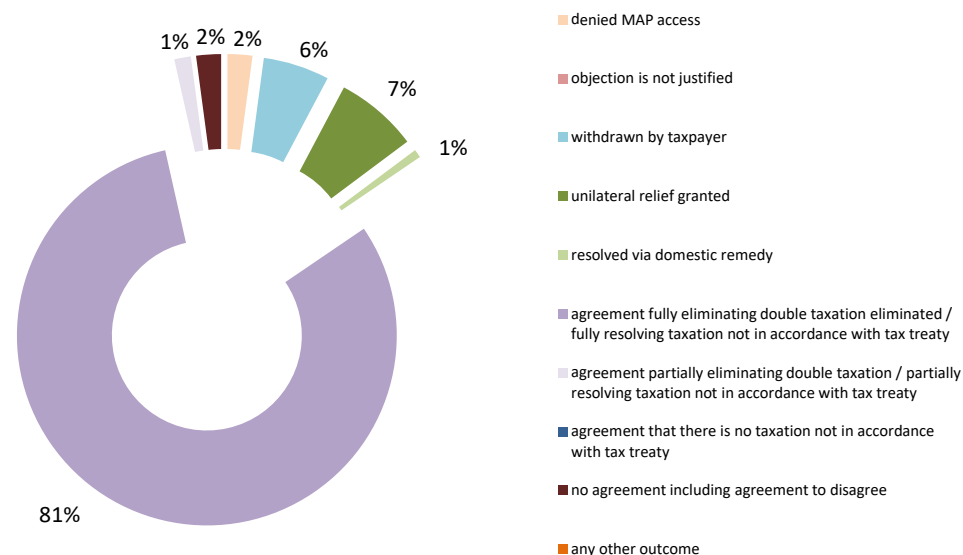
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs

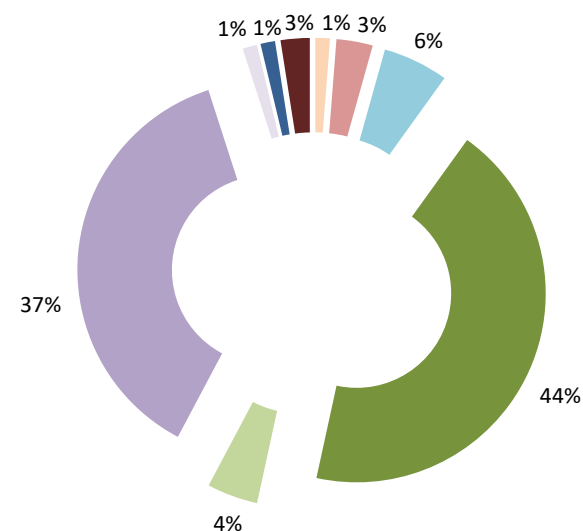


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>3</b>	<b>0</b>	<b>8</b>	<b>10</b>	<b>1</b>	<b>115</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>142</b>
Cases started before 1 January 2016	0	0	4	0	0	37	1	0	2	0	44
Cases started as from 1 January 2016	3	0	4	10	1	78	1	0	1	0	98
<b>Other cases (all)</b>	<b>2</b>	<b>5</b>	<b>9</b>	<b>70</b>	<b>7</b>	<b>60</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>161</b>
Cases started before 1 January 2016	0	0	1	0	2	15	0	0	4	0	22
Cases started as from 1 January 2016	2	5	8	70	5	45	2	2	0	0	139
<b>All cases</b>	<b>5</b>	<b>5</b>	<b>17</b>	<b>80</b>	<b>8</b>	<b>175</b>	<b>4</b>	<b>2</b>	<b>7</b>	<b>0</b>	<b>303</b>

Annex A

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	287	0	0	4	0	0	37	1	0	2	0	243	69.25
Row 2	Others	160	0	0	1	0	2	15	0	0	4	0	138	63.26
Row 3	Total	447	0	0	5	0	2	52	1	0	6	0	381	67.25
<u>Notes:</u> The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.														

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Canada	42	33	0	0	0	1	1	22	0	0	0	0	51
	Switzerland	8	3	0	0	0	0	0	2	0	0	0	0	9
	Germany	26	21	0	0	0	1	0	7	0	0	0	0	39
	Denmark	6	3	1	0	0	0	0	2	0	0	0	0	6
	Spain	3	4	0	0	0	0	0	0	0	0	0	0	7
	France	19	12	0	0	1	3	0	5	0	0	0	0	22
	United Kingdom	9	6	0	0	0	1	0	2	0	0	0	0	12
	India	166	71	1	0	1	0	0	28	0	0	0	0	207
	Ireland	4	2	0	0	0	1	0	1	0	0	0	0	4
	Israel	6	1	0	0	1	0	0	1	0	0	0	0	5
	Italy	16	10	0	0	1	0	0	4	0	0	0	0	21
	Japan	4	2	0	0	0	1	0	2	0	0	0	0	3
	Korea	4	6	0	0	0	0	0	0	0	0	0	0	10
	Mexico	8	5	1	0	0	1	0	0	1	0	0	0	10
	Netherlands	5	0	0	0	0	1	0	1	0	0	0	0	3
	Treaty Partners (de minimis rule applies)	16	9	0	0	0	0	0	1	0	0	1	0	23
	Row 2 Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
Total		342	188	3	0	4	10	1	78	1	0	1	0	432
Notes:														

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1													
	Belgium	7	7	0	0	0	1	0	1	0	0	0	12
	Canada	9	15	0	2	0	0	1	3	1	1	0	16
	Switzerland	3	4	0	0	0	0	0	0	0	0	0	7
	Germany	30	28	0	0	6	0	2	8	1	0	0	41
	France	4	3	0	2	0	0	0	0	0	0	0	5
	United Kingdom	46	71	1	0	0	65	0	6	0	0	0	45
	India	26	7	0	0	0	0	1	0	0	0	0	32
	Italy	2	8	0	0	0	0	0	0	0	0	0	10
	Korea	13	3	0	0	0	0	0	1	0	0	0	15
	Netherlands	4	2	0	0	1	1	0	0	0	1	0	3
	Norway	24	0	0	0	0	0	0	23	0	0	0	1
	Sweden	5	1	0	0	0	0	1	3	0	0	0	2
Row 2	Treaty Partners (de minimis rule applies)	13	13	1	1	1	3	0	0	0	0	0	20
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	186	162	2	5	8	70	5	45	2	2	0	209
Notes:													

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	11.89	3.56	2.71	9.86
	Switzerland	34.08	1.15	21.01	13.07
	Germany	22.13	4.71	14.15	7.99
	Denmark	14.48	0.84	5.06	10.45
	France	13.26	3.02	17.13	8.10
	United Kingdom	9.57	1.11	5.65	10.45
	India	28.25	1.15	n.a.	n.a.
	Ireland	25.94	1.15	20.35	15.65
	Israel	22.82	1.15	16.08	19.66
	Italy	21.05	1.15	17.48	7.70
	Japan	20.65	0.91	8.75	11.19
	Mexico	17.40	1.15	n.a.	n.a.
	Netherlands	18.03	1.15	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	14.34	1.15	8.42	6.02
Row 2	Total	19.91	2.18	8.57	9.75
Notes:					

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	9.55	0.59	n.a.	n.a.
	Canada	13.02	1.39	5.80	18.24
	Germany	13.69	3.96	12.01	7.63
	France	7.96	1.15	n.a.	n.a.
	United Kingdom	3.30	2.00	3.60	19.79
	India	31.43	0.36	n.a.	n.a.
	Korea	25.55	0.66	16.01	9.53
	Netherlands	12.01	0.55	8.70	9.32
	Norway	10.55	1.15	6.64	3.91
	Sweden	17.81	5.11	2.01	17.16
Row 2	Treaty Partners (de minimis rule applies)	10.79	1.93	n.a.	n.a.
	Total	7.78	2.07	7.41	8.71
Notes:					



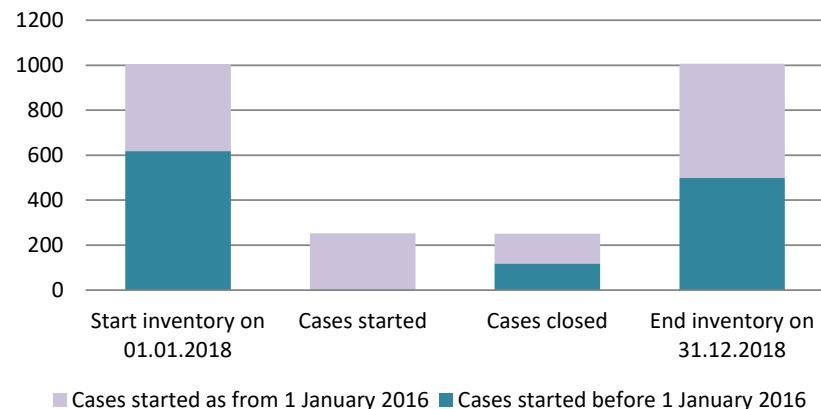
Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

Table 3: All MAP Cases				
	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4
	Total Average Time	12.79	2.11	7.97
Row 1	<u>Notes:</u>			

## United States

### Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	429	0	90	339
Other cases	189	0	29	160

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	265	157	91	331
Other cases	122	96	41	177

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	54.10
Other cases	61.19

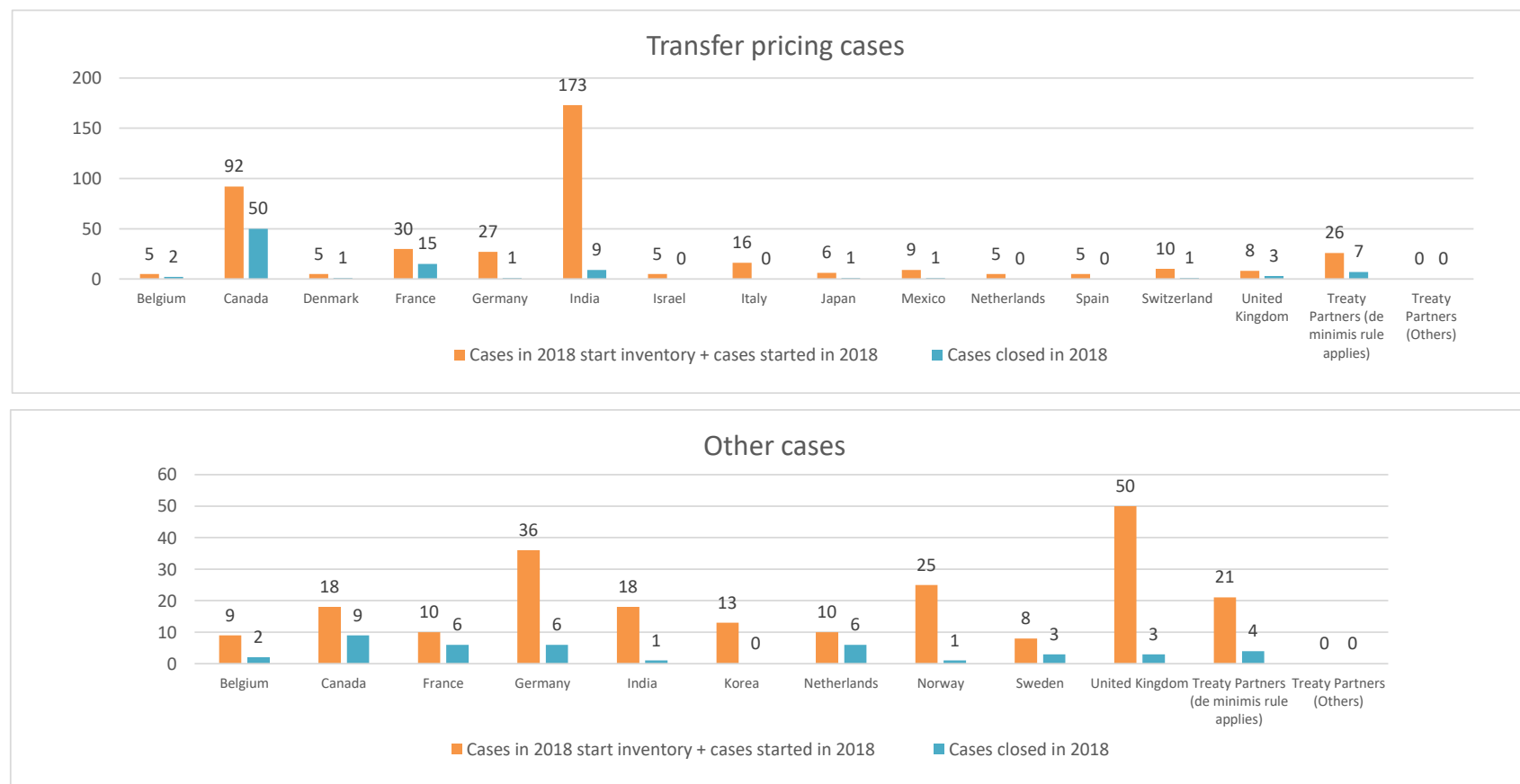
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and  
 (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	16.07	1.23	10.98	6.61
Other cases	12.68	1.29	3.65	12.68

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## Overview of MAP partners (only for cases started as from 1 January 2016)

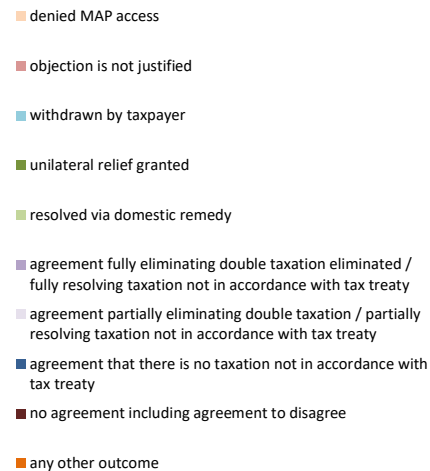
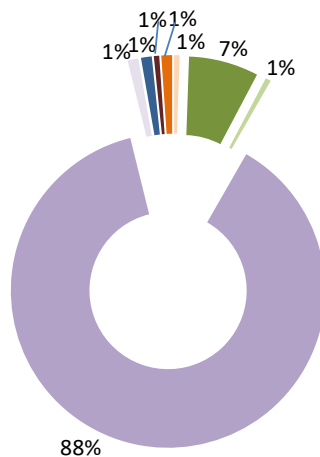
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



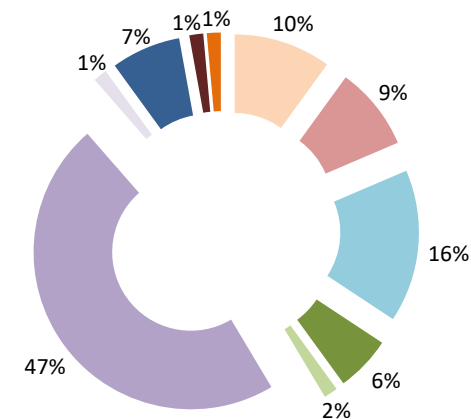
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>1</b>	<b>159</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>181</b>
Cases started before 1 January 2016	1	0	0	6	0	79	2	0	0	2	90
Cases started as from 1 January 2016	0	0	0	7	1	80	0	2	1	0	91
<b>Other cases (all)</b>	<b>7</b>	<b>6</b>	<b>11</b>	<b>4</b>	<b>1</b>	<b>33</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>70</b>
Cases started before 1 January 2016	0	2	4	0	1	17	1	2	1	1	29
Cases started as from 1 January 2016	7	4	7	4	0	16	0	3	0	0	41
<b>All cases</b>	<b>8</b>	<b>6</b>	<b>11</b>	<b>17</b>	<b>2</b>	<b>192</b>	<b>3</b>	<b>7</b>	<b>2</b>	<b>3</b>	<b>251</b>

Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	429	1	0	0	6	0	79	2	0	0	2	339	54.10
Row 2	Others	189	0	2	4	0	1	17	1	2	1	1	160	61.19
Row 3	Total	618	1	2	4	6	1	96	3	2	1	3	499	55.83
<u>Notes:</u>														
1) One Other case was closed with the outcome of "any other outcome" because the competent authorities could not locate the taxpayer despite repeated efforts and proceeded to close the case.														
2) The average time taken to close pre-2016 cases was computed by applying the following rules:														
(i) start date: the date when the MAP request was received or notification was given by the other competent authority; and														
(ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.														

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	3	2	0	0	0	0	2	0	0	0	0	3	
	Canada	54	38	0	0	0	4	0	46	0	0	0	42	
	Denmark	2	3	0	0	0	0	0	1	0	0	0	4	
	France	17	13	0	0	0	0	0	15	0	0	0	15	
	Germany	11	16	0	0	0	0	0	1	0	0	0	26	
	India	126	47	0	0	0	0	0	9	0	0	0	164	
	Israel	2	3	0	0	0	0	0	0	0	0	0	5	
	Italy	9	7	0	0	0	0	0	0	0	0	0	16	
	Japan	4	2	0	0	0	1	0	0	0	0	0	5	
	Mexico	6	3	0	0	0	0	0	1	0	0	0	8	
	Netherlands	4	1	0	0	0	0	0	0	0	0	0	5	
	Spain	2	3	0	0	0	0	0	0	0	0	0	5	
	Switzerland	6	4	0	0	0	0	0	1	0	0	0	9	
	United Kingdom	3	5	0	0	0	0	0	1	0	2	0	5	
Row 2	Treaty Partners (de minimis rule applies)	16	10	0	0	0	2	1	3	0	0	1	19	
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	265	157	0	0	0	7	1	80	0	2	1	331	
Notes														
Column 2 numbers have been updated based on Treaty Partners responses during this year's reconciliations.														

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	1	8	0	0	0	1	0	1	0	0	0	7
	Canada	8	10	0	2	1	1	0	4	0	1	0	9
	France	2	8	0	0	4	0	0	0	2	0	0	4
	Germany	24	12	1	1	1	1	0	2	0	0	0	30
	India	10	8	0	0	0	0	0	1	0	0	0	17
	Korea	6	7	0	0	0	0	0	0	0	0	0	13
	Netherlands	7	3	3	0	0	1	0	2	0	0	0	4
	Norway	1	24	0	0	0	0	0	1	0	0	0	24
	Sweden	5	3	0	0	1	0	0	2	0	0	0	5
	United Kingdom	45	5	1	0	0	0	0	2	0	0	0	47
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	13	8	2	1	0	0	0	1	0	0	0	17
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	122	96	7	4	7	4	0	16	0	3	0	177
Notes:													
1) The relevant treaty partners and the United States identified additional Other cases started in 2017 during the process of matching statistics for 2018.													
2) The United States considers its cases with one of the treaty partners falling under the de minimis rule to be pre-2015 cases.													

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	7.41	1.36	n.a.	n.a.
	Canada	15.15	1.28	11.71	5.30
	Denmark	23.47	1.15	n.a.	n.a.
	France	16.44	1.15	10.25	8.25
	Germany	18.61	1.15	15.48	3.12
	India	18.70	1.15	n.a.	n.a.
	Japan	17.39	1.15	n.a.	n.a.
	Mexico	31.15	1.22	n.a.	n.a.
	Switzerland	29.00	1.15	7.43	21.57
	United Kingdom	20.47	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	13.49	1.16	2.07	10.59
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	16.07	1.23	10.98	6.61
Notes:					



Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	7.43	5.57	n.a.	14.86
	Canada	10.53	1.02	6.41	7.93
	France	12.53	1.15	n.a.	25.42
	Germany	12.94	1.60	3.95	5.54
	India	14.96	0.62	n.a.	15.19
	Netherlands	14.84	0.79	4.52	19.82
	Norway	13.71	0.56	5.13	8.58
	Sweden	19.12	0.96	0.66	18.47
	United Kingdom	15.35	0.84	3.27	12.09
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	9.07	1.15	5.33	4.34
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	12.68	1.29	3.65	12.68
Notes:					

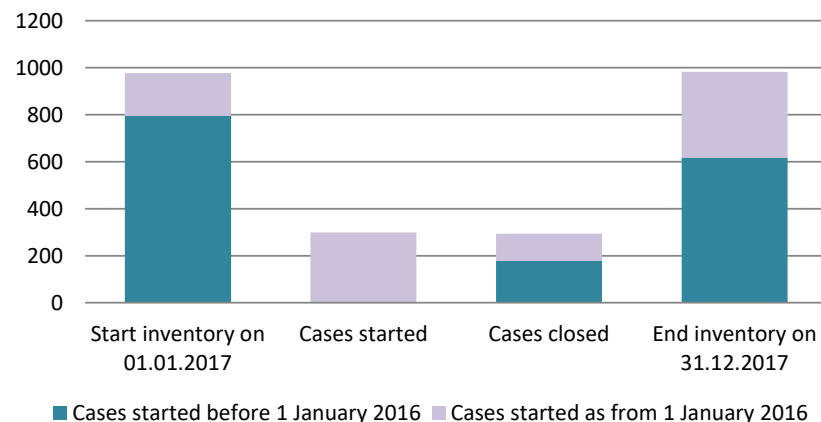
**Annex B**

**MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases**

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	15.02	1.25	8.26	8.86
	Notes:				

## United States

### Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	574	0	145	429
Other cases	221	0	32	189

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	135	195	83	247
Other cases	47	104	33	118

### Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	35.53
Other cases	46.63

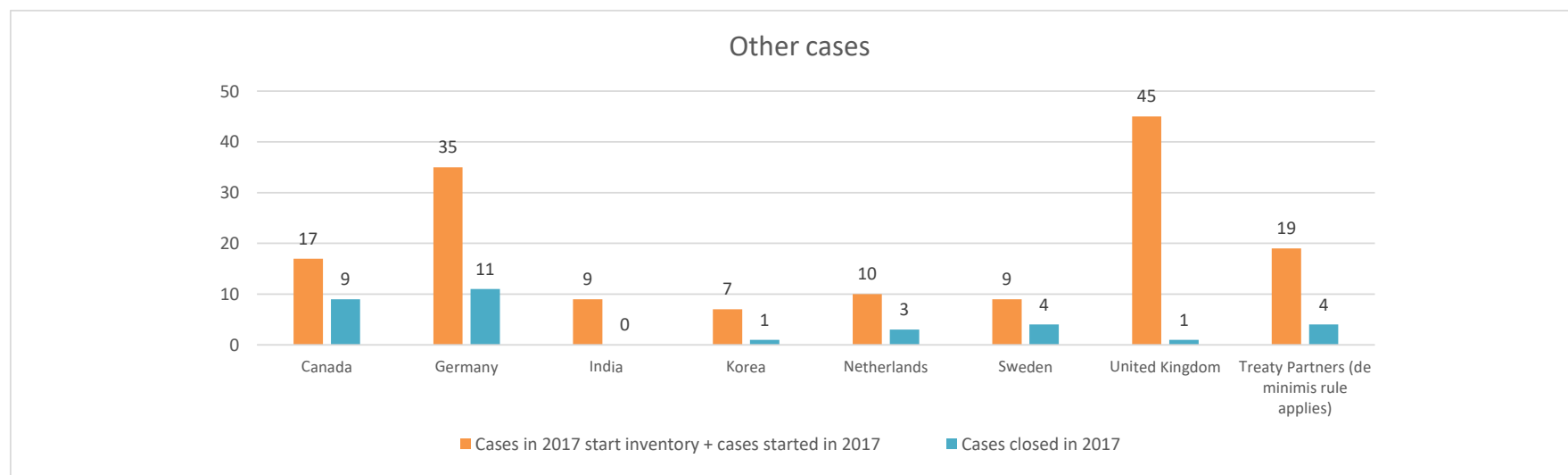
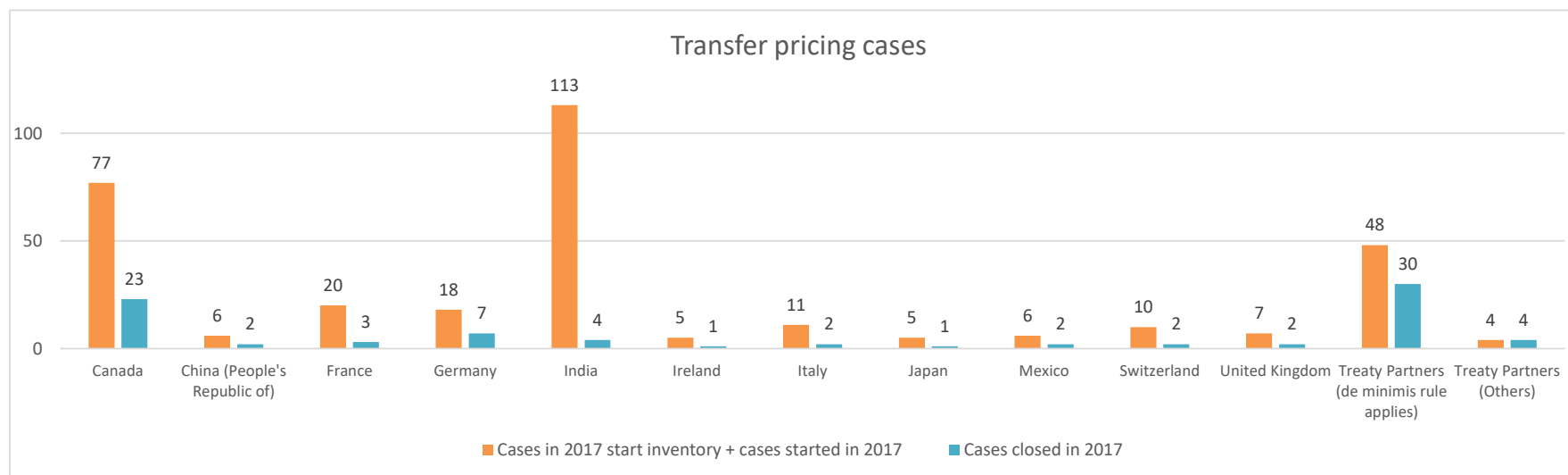
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and  
 (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	5.03	1.79	3.60	2.79
Other cases	6.03	1.37	4.36	4.72

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>.

## Overview of MAP partners (only for cases started as from 1 January 2016)

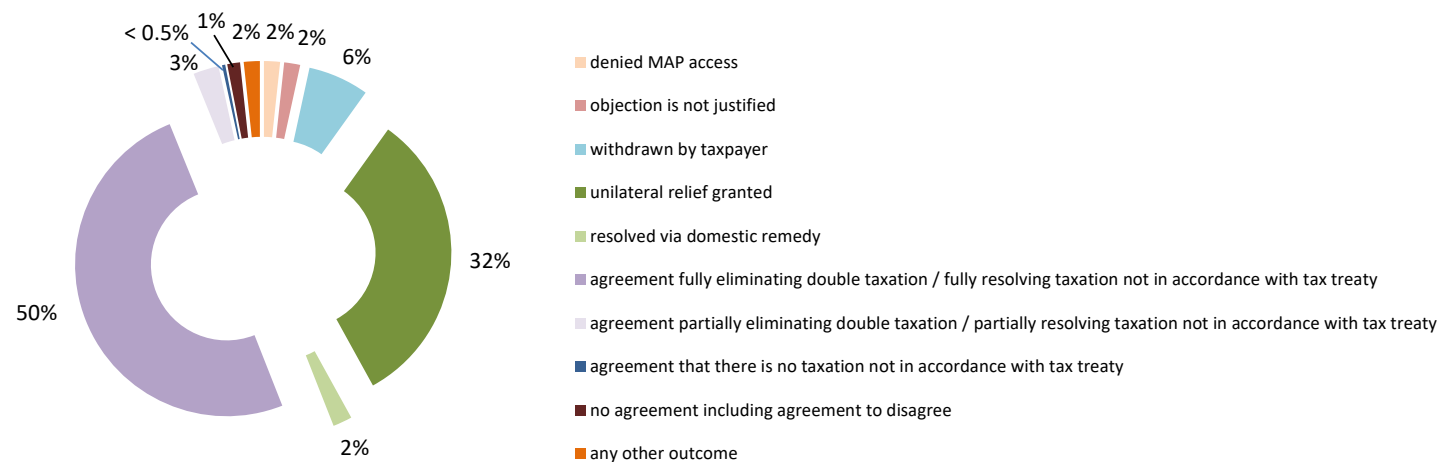
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>2</b>	<b>0</b>	<b>9</b>	<b>90</b>	<b>3</b>	<b>111</b>	<b>6</b>	<b>0</b>	<b>2</b>	<b>5</b>	<b>228</b>
Cases started before 1 January 2016	0	0	5	45	0	87	6	0	2	0	145
Cases started as from 1 January 2016	2	0	4	45	3	24	0	0	0	5	83
<b>Other cases (all)</b>	<b>3</b>	<b>5</b>	<b>10</b>	<b>4</b>	<b>3</b>	<b>35</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>65</b>
Cases started before 1 January 2016	0	0	2	1	2	22	2	1	2	0	32
Cases started as from 1 January 2016	3	5	8	3	1	13	0	0	0	0	33
<b>All cases</b>	<b>5</b>	<b>5</b>	<b>19</b>	<b>94</b>	<b>6</b>	<b>146</b>	<b>8</b>	<b>1</b>	<b>4</b>	<b>5</b>	<b>293</b>

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	574	0	0	5	45	0	87	6	0	2	0	429	35.53
Row 2	Others	221	0	0	2	1	2	22	2	1	2	0	189	46.63
Row 3	Total	795	0	0	7	46	2	109	8	1	4	0	618	37.54
<u>Notes:</u> The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.														

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Canada	31	46	0	0	0	2	0	16	0	0	5	54	
	China (People's Republic of)	3	3	0	0	0	2	0	0	0	0	0	4	
	France	9	11	1	0	0	1	0	1	0	0	0	17	
	Germany	7	11	0	0	2	1	3	1	0	0	0	11	
	India	44	69	0	0	0	1	0	3	0	0	0	109	
	Ireland	2	3	0	0	0	1	0	0	0	0	0	4	
	Italy	5	6	0	0	1	1	0	0	0	0	0	9	
	Japan	3	2	0	0	0	0	0	1	0	0	0	4	
	Mexico	3	3	1	0	0	1	0	0	0	0	0	4	
	Switzerland	9	1	0	0	0	1	0	1	0	0	0	8	
	United Kingdom	4	3	0	0	0	1	0	1	0	0	0	5	
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	15	33	0	0	1	29	0	0	0	0	0	18	
Row 3	Treaty Partners (Others)	0	4	0	0	0	4	0	0	0	0	0	0	
	Total	135	195	2	0	4	45	3	24	0	0	5	247	
Notes														
1) The United States was unable to confirm post-2015 case data with six jurisdictions included in Treaty Partners (de minimis rule applies) despite repeated attempts at reconciliation.														
2) The five cases reported as closed "any other outcome" with Canada were cases filed as protective MAP requests in one jurisdiction and as MAP requests in the other jurisdiction. They were counted as MAP requests in the 2016 report. However, upon review it is concluded that they should be treated as protective MAP requests.														
3) The number of post-2015 cases in MAP inventory on 1 January 2017 is greater than the number of post-2015 cases reported in MAP inventory on 31 December 2016 because the United States and its treaty partners have determined that some cases with 2016 start dates were inadvertently not included in statistical reporting for 2016. These cases have now been added to open post-2015 case inventory. However, for two MAP partners, the number of post-2015 cases in MAP inventory on 1 January 2017 is lower because when the US reconciled this year's stats with these two treaty partners it was discovered that the US had inadvertently included a case for each country that our treaty partner thought should not have been reported so we made the correction in this year's report.														

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Canada	7	10	0	3	0	1	0	5	0	0	0	8
	Germany	8	27	1	0	6	0	0	4	0	0	0	24
	India	3	6	0	0	0	0	0	0	0	0	0	9
	Korea	2	5	0	0	0	0	1	0	0	0	0	6
	Netherlands	6	4	1	0	1	0	0	1	0	0	0	7
	Sweden	4	5	0	1	1	0	0	2	0	0	0	5
	United Kingdom	8	37	0	0	0	1	0	0	0	0	0	44
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	9	10	1	1	0	1	0	1	0	0	0	15
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	47	104	3	5	8	3	1	13	0	0	0	118
Notes:													



Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

	Table 1: Attribution / Allocation MAP Cases				
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Canada	5.60	3.11	3.29	2.92
	China (People's Republic of)	3.51	1.15		
	France	9.03	0.90		
	Germany	4.58	2.44		
	India	8.47	1.15		
	Ireland	10.62	1.15		
	Italy	6.36	1.15		
	Japan	0.00	1.15		
	Mexico	10.06	1.15		
	Switzerland	11.87	1.15	7.17	5.95
	United Kingdom	4.59	1.07	4.59	0.00
	Row 2	Treaty Partners (de minimis rule applies)	3.39	1.15	
Row 3	Treaty Partners (Others)	2.60	1.15		
	Total Average Time	5.03	1.79	3.60	2.79
Notes:					
No values in columns 4 and 5 indicate that the cases were closed without the use of a position paper.					

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

Table 2: Other MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1		Column 2	Column 3	Column 4	Column 5
Row 1	Canada	6.04	2.42	4.02	3.99
	Germany	5.51	1.08	10.43	4.46
	Korea	3.72	1.15		
	Netherlands	11.65	0.83	0.99	5.59
	Sweden	7.78	0.67	1.79	7.66
	United Kingdom	1.12	1.15	1.12	0.00
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	3.28	0.99	0.00	7.79
Row 3	Treaty Partners (Others)				
Total Average Time		6.03	1.37	4.36	4.72
<b>Notes:</b> No values in columns 4 and 5 indicate that the cases were closed without the use of a position paper or, in the case of column 4, a "0.00" value indicates that the position paper was provided before the "Start" date as determined in accordance with the MAP Statistics Reporting Framework.					

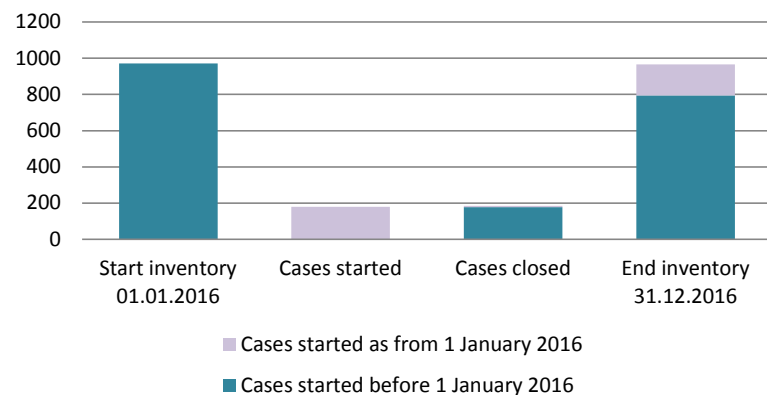
# Annex A

## MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
	Row 1	Total Average Time	5.31	1.67	3.90
<u>Notes:</u>					

## United States

### Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	716	0	142	574
Other cases	256	0	35	221

Number of cases in MAP inventory on 1 January 2016 exceeds the amount of ending inventory reported in 2015 due to addition of cases that were received by the U.S. competent authority on or after 1 January 2016 but were received by the applicable treaty partner before 1 January 2016.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	130	3	127
Other cases	0	49	4	45

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	32.20
Other cases	31.53

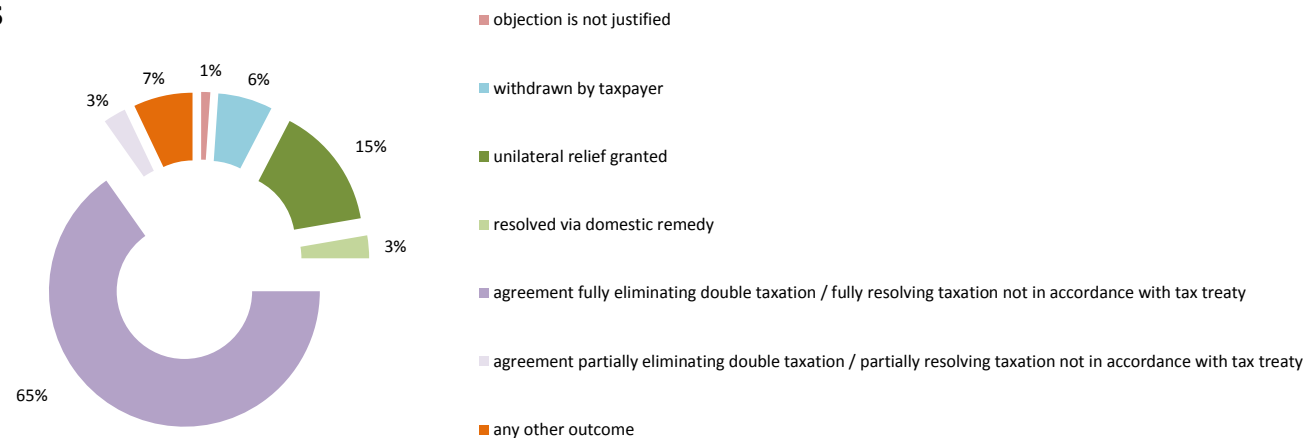
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rule  
(i) start date: the date when the MAP request was received or notification was given by the other competent authority; and  
(ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	3.86	0.78	2.51	1.34
Other cases	3.43	1.09	-	5.06

Note: the average times to close MAP cases that started **as from 1 January 2016** were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

The nil value specified for other cases indicates that the position paper was provided before the "Start" date as determined in accordance with the MAP Statistics Reporting Framework.

## MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	0	0	7	20	0	102	5	0	0	11	145
Cases started before 1 January 2016	0	0	6	20	0	100	5	0	0	11	142
Cases started as from 1 January 2016	0	0	1	0	0	2	0	0	0	0	3
<b>Other cases (all)</b>	0	2	5	7	5	18	0	0	0	2	39
Cases started before 1 January 2016	0	1	3	7	5	17	0	0	0	2	35
Cases started as from 1 January 2016	0	1	2	0	0	1	0	0	0	0	4
<b>All cases</b>	0	2	12	27	5	120	5	0	0	13	184

Note: the MAP statistics previously reported by the jurisdiction are available at <http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm>

# MAP Statistics prior to 2016

## Background

In 2006 the OECD began to compile annual statistics on the mutual agreement procedure (MAP) caseloads of all its member countries and of partner economies that agreed to provide such statistics. The statistics for each reporting period up to 2015 (generally a calendar year) included:

- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

## Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*<sup>130</sup>) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

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<sup>130</sup> <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## MAP PROGRAM STATISTICS<sup>1</sup> FOR THE 2015 REPORTING PERIOD<sup>2</sup>

Country: **United States/États-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
<b>2009 or prior</b>												
<b>2010</b>												
<b>2011</b>												
<b>2012</b>												
<b>2013</b>												
<b>2014</b>												
<b>2015</b>			289									
<b>Total</b>	<b>956<sup>3</sup></b>		<b>289<sup>4</sup></b>		<b>215<sup>5</sup></b>		<b>998<sup>6</sup></b>		<b>11</b>		<b>31.2<sup>7</sup></b>	

<sup>1</sup> These statistics include cases handled by both the Advance Pricing and Mutual Agreement (APMA) Program and the Treaty Assistance and Interpretation Team (TAIT). APMA has primary responsibility for cases arising under the business profits and associated enterprises articles of U.S. income tax treaties. TAIT has primary responsibility for cases arising under all other articles of U.S. income tax treaties, including but not limited to articles concerning residence, dividends, interest, royalties, income from employment, social security, annuities, pensions and pension funds, other income and limitation on benefits. Note that beginning with the 2013 reporting period TAIT's statistics include MAP matters that are not taxpayer specific (e.g. matters endeavoring to resolve any difficulties or doubts arising as to the interpretation or application of a U.S. income tax treaty).

<sup>2</sup> Until the 2012 reporting period, U.S. MAP statistics were tracked on a fiscal year basis (covering the period October 1 through September 30). The U.S. competent authority now tracks its statistics on a calendar year basis. The statistics reported for the 2013 reporting period covered the fifteen month period of October 1, 2012 through December 31, 2013. Subsequent years report on a calendar year basis. For example, the statistics reported for the 2015 reporting period cover the twelve-month period of January 1, 2015 through December 31, 2015.

<sup>3</sup> These cases comprise 718 APMA cases and 238 TAIT cases.

<sup>4</sup> These cases comprise 237 requests received by APMA and 52 requests received by TAIT.

<sup>5</sup> These cases comprise 193 cases resolved by APMA and 22 cases resolved by TAIT.

<sup>6</sup> As noted above, beginning with the 2013 reporting period TAIT's statistics include MAP matters that are not taxpayer specific (e.g. matters endeavoring to resolve any difficulties or doubts arising as to the interpretation or application of a U.S. income tax treaty). These cases reported in ending inventory comprise 755 pending APMA requests and 243 TAIT requests.

<sup>7</sup> Reported average cycle time for cases resolved in the 2015 reporting period were 32.1 months for APMA cases and 23.3 months for TAIT cases.

## MAP PROGRAM STATISTICS<sup>1</sup> FOR THE 2014 REPORTING PERIOD<sup>2</sup>

Country: **United States/Etats-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
<b>2008 or prior</b>												
<b>2009</b>												
<b>2010</b>												
<b>2011</b>												
<b>2012</b>												
<b>2013</b>												
<b>2014</b>			354									
<b>Total</b>	<b>733<sup>3</sup></b>		<b>354<sup>4</sup></b>		<b>185<sup>5</sup></b>		<b>956<sup>6</sup></b>		<b>8</b>		<b>20.95<sup>7</sup></b>	

<sup>1</sup> These statistics include cases handled by both the Advance Pricing and Mutual Agreement (APMA) Program and the Treaty Assistance and Interpretation Team (TAIT). APMA has primary responsibility for cases arising under the business profits and associated enterprises articles of U.S. income tax treaties. TAIT has primary responsibility for cases arising under all other articles of U.S. income tax treaties, including but not limited to articles concerning residence, dividends, interest, royalties, income from employment, social security, annuities, pensions and pension funds, other income and limitation on benefits. Note that beginning with the 2013 reporting period TAIT's statistics include MAP matters that are not taxpayer specific (e.g. matters endeavoring to resolve any difficulties or doubts arising as to the interpretation or application of a U.S. income tax treaty).

<sup>2</sup> Until the 2012 reporting period, U.S. MAP statistics were tracked on a fiscal year basis (covering the period October 1 through September 30). The U.S. competent authority now tracks its statistics on a calendar year basis. These statistics reported for the 2013 reporting period covered the fifteen month period of October 1, 2012 through December 31, 2013. The statistics reported for the 2014 reporting period cover the twelve-month period of January 1, 2014 through December 31, 2014.

<sup>3</sup> These cases comprise 524 APMA cases and 209 TAIT cases.

<sup>4</sup> These cases comprise 286 requests received by APMA and 68 requests received by TAIT.

<sup>5</sup> These cases comprise 133 cases resolved by APMA and 52 cases resolved by TAIT.

<sup>6</sup> As noted above, beginning with the 2013 reporting period TAIT's statistics include MAP matters that are not taxpayer specific (e.g. matters endeavoring to resolve any difficulties or doubts arising as to the interpretation or application of a U.S. income tax treaty). These cases reported in ending inventory comprise 718 pending APMA requests and 238 TAIT requests.

<sup>7</sup> Reported average cycle time for cases resolved in the 2014 reporting period were 21.4 months for APMA cases and 19.8 months for TAIT cases.



## MAP PROGRAM STATISTICS<sup>1</sup> FOR THE 2013 REPORTING PERIOD<sup>2</sup>

Country: **United States/Etats-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
<b>2007 or prior</b>												
<b>2008</b>												
<b>2009</b>												
<b>2010</b>												
<b>2011</b>												
<b>2012</b>												
<b>2013</b>			403									
<b>Total</b>	<b>573</b>		<b>403<sup>3</sup></b>		<b>261<sup>4</sup></b>		<b>732<sup>5</sup></b>		<b>--</b>		<b>23.40<sup>6</sup></b>	

<sup>1</sup> These statistics include cases handled by both the Advance Pricing and Mutual Agreement (APMA) Program and the Treaty Assistance and Interpretation Team (TAIT). APMA has primary responsibility for cases arising under the business profits and associated enterprises articles of U.S. income tax treaties. TAIT has primary responsibility for cases arising under all other articles of U.S. income tax treaties, including but not limited to articles concerning residence, dividends, interest, royalties, income from employment, social security, annuities, pensions and pension funds, other income and limitation on benefits. Note that beginning with the 2013 reporting period these statistics include MAP matters that are not taxpayer specific (*e.g.* matters endeavoring to resolve any difficulties or doubts arising as to the interpretation or application of a U.S. income tax treaty).

<sup>2</sup> Until the 2012 reporting period, U.S. MAP statistics were tracked on a fiscal year basis (covering the period October 1 through September 30). The U.S. competent authority now tracks its statistics on a calendar year basis. These statistics thus cover the fifteen month period of October 1, 2012 through December 31, 2013.

<sup>3</sup> These cases comprise 266 requests received by APMA and 137 requests received by TAIT.

<sup>4</sup> These cases comprise 159 cases resolved by APMA and 102 cases resolved by TAIT.

<sup>5</sup> Note that this ending inventory also includes MAP matters that are not taxpayer specific and that were not reflected in the opening inventory on the first day of the 2013 reporting period.

<sup>6</sup> Reported average cycle time for cases resolved in the 2013 reporting period were 26.1 months for APMA cases and 19.2 months for TAIT cases.

## MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD<sup>1</sup>

Country: **United States/Etats-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 September 2012**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2006 or prior												
2007												
2008												
2009												
2010												
2011												
2012			236									
<b>Total</b>	<b>477</b>		<b>236</b>		<b>140<sup>2</sup></b>		<b>573</b>		<b>--</b>		<b>24.17<sup>3</sup></b>	

<sup>1</sup> For FY 2011 (and earlier years), the statistics reported by the United States included Advance Pricing Agreement (APA) cases. For FY 2012, these statistics do not include APA cases. The FY 2012 opening inventory (477 cases) thus does not correspond to the FY 2011 ending inventory (686 cases). The FY 2012 opening inventory includes allocation cases (312 cases) and non-allocation/permanent establishment/limitation on benefits cases (165 cases).

<sup>2</sup> For FY 2012, competent authority relief was provided in completed cases as follows (figures represent a percentage of the total dollar adjustment and the amounts do not include taxpayer withdrawals):

<b>Correlative Adjustment</b>	32.40%
<b>Adjustment Withdrawn</b>	63.59%
<b>Partial Relief</b>	1.84%
<b>No Relief</b>	2.17%

<sup>3</sup> Reported average cycle time for cases closed in FY 2012 was 790 days for allocation cases (90 cases disposed in FY 2012) and 638 days for non-allocation/permanent establishment/limitation on benefits cases (50 cases disposed in FY 2012).

## MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **United States/Etats-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 September 2011**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2005 or prior												
2006												
2007												
2008												
2009												
2010												
2011			279									
Total	705		279		298 <sup>1</sup>		686				27.6 <sup>2</sup>	

<sup>1</sup> For FY 2011, competent authority relief was provided in completed cases as follows (figures represent a percentage of the total dollar adjustment and the amounts do not include taxpayer withdrawals):

<b>Correlative Adjustment</b>	22.06%
<b>Adjustment Withdrawn</b>	55.68%
<b>Partial Relief</b>	0.78%
<b>No Relief</b>	21.48% (83% of this figure is attributable to a single case in which no relief was granted)

<sup>2</sup> Reported average cycle time for cases closed in FY 2011 was 840 days.

## MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **United States/États-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 September 2010**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2004 or prior												
2005												
2006												
2007												
2008												
2009												
2010			252									
Total	724		252		271 <sup>1</sup>		705				29 <sup>2</sup>	

<sup>1</sup> For FY 2010, competent authority relief was provided in completed cases as follows (figures represent a percentage of the total dollar adjustment and do not include taxpayer withdrawals):

Correlative Adjustment	33.03%
Adjustment Withdrawn	63.59%
Partial Relief	1.78%
No Relief	1.60%

<sup>2</sup> Reported average cycle time for cases closed in FY 2010 was 868 days.

## MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **United States/États-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 September 2009**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2003 or prior												
2004												
2005												
2006												
2007												
2008												
2009			326									
<b>Total</b>	<b>578</b>		<b>326</b>		<b>180<sup>1</sup></b>		<b>724</b>				<b>24<sup>2</sup></b>	

<sup>1</sup> Number of cases completed includes cases closed or withdrawn with double taxation during the year. For FY 2009, competent authority relief was provided in completed cases as follows:

<b>Correlative adjustment</b>	<b>34.76%</b>
<b>Adjustment withdrawn</b>	<b>60.83%</b>
<b>Partial relief</b>	<b>3.40%</b>
<b>No relief</b>	<b>1.01%</b>

<sup>2</sup> Reported average cycle time for cases closed in FY 2009 was 722 days.

## MAP PROGRAM STATISTICS FOR 2008 REPORTING PERIOD

Country: **United States/États-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 September 2008**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2002 or prior		---				
2003		---				
2004		---				
2005		---				
2006		---				
2007		---				
2008	---	308				
<b>Total</b>	500	308	230 <sup>1</sup>	578		22 <sup>2</sup>

<sup>1</sup> Number of cases completed includes cases closed or withdrawn with double taxation during the year. For FY 2008, competent authority relief was provided in completed cases as follows (by percentage of cases):

<b>Correlative Adjustment</b>	56.45%
<b>Adjustment Withdrawn</b>	32.82%
<b>Partial Relief</b>	3.34%
<b>No Relief</b>	7.40%

<sup>2</sup> Reported average cycle time for cases closed in FY 2008 was 649 days.

## MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **United States/États-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior		---				
2002		---				
2003		---				
2004		---				
2005		---				
2006		---				
2007	---	257				
<b>Total</b>	430	257	187 <sup>1</sup>	500		19 <sup>2</sup>

<sup>1</sup> Number of cases completed includes cases closed or withdrawn with double taxation during the year. For 2007, competent authority relief was provided in completed cases as follows (by percentage of cases):

**Correlative Adjustment** 35.61%

**Adjustment Withdrawn** 60.14%

**Partial Relief** .23%

**No Relief** 4.02%

<sup>2</sup> Reported average cycle time for cases closed in 2007 was 570 days.

## MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **United States/États-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2000 or prior		---				
2001		---				
2002		---				
2003		---				
2004		---				
2005		---				
2006	--	240				
<b>Total</b>	424	240	234 <sup>1</sup>	430		24 <sup>2</sup>

<sup>1</sup> Number of cases completed includes cases closed or withdrawn with double taxation during the year. For 2006, competent authority relief was provided in completed cases as follows (by percentage of cases):

**Correlative Adjustment** 53.8%  
**Adjustment Withdrawn** 28.6%  
**Partial Relief** 4.42%  
**No Relief** 13.18%

<sup>2</sup> Reported average cycle time for cases closed in 2006 was 722 days.